IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.166 of 2019

Assistant Commissioner of Income Tax Circle -2 Patna.

... Appellant ... Appellant/s

Versus

M/s K.D. Liquor and Fertilizer Pvt. Ltd. 503 N.P. Centre, New Dak Banglow Road, Patna. (PAN- AABCK6977C)

... Respondent ... Respondent/s

Appearance :
For the Appellant/s : Mrs. Archana Sinha @ Archana Shahi
For the Respondent/s : Mr.

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE S. KUMAR)

Date : 04-02-2021

Being aggrieved by order dated 14.09.2018 passed by the Income Tax Appellate Tribunal, Patna Bench, Patna in I.T.A No.106/Pat/2016 for assessment year 2007-08, present Miscellaneous appeal has been filed by Revenue.

Assessee filed appeal before the CIT(A) against the order passed by the assessing authority which was allowed and aggrieved by said order, revenue filed appeal before the ITAT which was dismissed against which, present miscellaneous appeal has been filed by the revenue.

Income Tax Appellate Tribunal, Patna Bench, Patna dismissed the appeal filed by revenue, operative part of which reads as follows:-

"3. It is vehemently contended at the Revenue"s behest that

Assessing Officer had rightly disallowed assessee's terminal depreciation claim regarding the relevant fixed assets in issue. Its case therefore is that CIT(A) has erred in law as well as on facts in deleting the said disallowance in lower appellate proceedings pertaining to both the assessment year(s). We find no merit the instant sole issue is no more res integra since covered by various judicial precedents discussed at length in the CIT(A)'s detailed discussion extracted in foregoing paragraph. We make it clear that there is no dispute between the parties regarding the assets in issue or their certain written down value. The Revenue fails in its sole substantive grievance therefore."

This Court does not find any error or infirmity in the order dated 14.09.2018 passed by the Income Tax Appellate Tribunal, Patna Bench, Patna.

Accordingly, this miscellaneous appeal is dismissed.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sanjay/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	
Transmission Date	NA