IN THE HIGH COURT OF ORISSA AT CUTTACK

I.T.A. No.22 of 2014

Commissioner of Income Tax .... ***Appellant***

Mr. R.S. Chimanka, Sr. Standing Counsel with
Mr. A. Kedia, Jr. Standing Counsel

-versus-

M/s. Sidharth Construction and Trading Pvt. Ltd. .... ***Respondent***

CORAM:
THE CHIEF JUSTICE
JUSTICE B. P. ROUTRAY

ORDER

Order No. **07.03.2022**

04. 1. The present appeal by the Income Tax Department is directed against an order dated 15th July, 2014 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No.493/CTK/2013 for the Assessment Year (AY) 2010-11.

2. The question sought to be urged by the Department is;

> "Whether the ITAT is justified in allowing the claim of depreciation and interest separately against income of the assessee although it has been estimated after consideration of all expenses including depreciation?"

3. A perusal of the impugned order of the ITAT shows that a similar claim had been allowed for the previous AYs involving the same assessee including the AYs 2005-06, 2007-08 and 2009-10.

Consequently, following the rule of consistency the ITAT was justified in allowing the claim for the AY in question as well.

4. No substantial question of law arises.

5. The appeal is dismissed.

6. An urgent certified copy of this order be issued as per rules.

(Dr. S. Muralidhar)
Chief Justice

(B.P. Routray)
Judge

M.K. Panda