

IN THE INCOME TAX APPELLATE TRIBUNAL
“A ” BENCH : BANGALORE

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER**

ITA No. and Assessment Year	APPELLANT	RESPONDENT
1080/Bang/2018 2013-14	M/s. Karnataka Road Development Corporation Ltd., No.16/J, 1 st Floor, Miller Tank Bed Area, Thimmaiah Road Cross, Bengaluru – 560 052. PAN : AABCK 2261 R	The Deputy Commissioner of Income Tax, Circle – 4(1)(1), Bengaluru.
1081/Bang/2018 2014-15	-do-	The Income Tax Officer, Ward – 4(1)(2), Bengaluru.

Appellant by	:	Shri. B. T. Shetty, CA
Respondent by	:	Ms. Neera Malhotra, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	18.11.2020
Date of Pronouncement	:	18.11.2020

ORDER

Per N.V. Vasudevan, Vice President

These are appeals by the assessee against two orders both dated 28.12.2017 of CIT(A)-4, Bangalore, relating to Assessment Years 2013-14 and 2014-15.

2. The only grievance projected by the assessee in the grounds of appeal raised for both the Assessment Years is with regard to action of the Revenue

authorities in not allowing depreciation claimed by the assessee on bridges on the ground that the assessee was not the owner of the bridge and also was not using the bridges for the purpose of its business. At the time of hearing, learned Counsel for the assessee submitted that the assessee does not want to press the claim of depreciation on bridges. In the circumstances, we dismiss both the appeals of the assessee as not pressed.

3. In the result, appeals of the assessee are dismissed.

Pronounced in the open court on this 18th day of November, 2020.

Sd/-
(CHANDRA POOJARI)
ACCOUNTANT MEMBER

Sd/-
(N V VASUDEVAN)
VICE PRESIDENT

Bangalore,
Dated, the 18th November, 2020.
/NS/*

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.