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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **ITA 163/2016**

COMMISSIONER OF INCOME TAX(E), DELHI ..... Appellant

Through: Mr. Dileep Shivpuri, Senior Standing Counsel, Mr. Sanjay Kumar and Mr. Vikrant A. Maheshwari, Advocates.

Versus

INSTITUTE OF PESTICIDE FORMULATION TECHNOLOGY,
..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% 28.11.2016

The question of law sought to be urged by the Revenue in its appeal under Section 268A of the Income Tax Act, 1961 is, whether the depreciation should have been allowed given that its income is exempt by virtue of Section 11 (23) of the Act. The Revenue argues that such reduction is not permissible and would amount to a double benefit. The question of law is, in fact, covered by the decision of this Court in ITA No.140/2012 titled *Director of Income Tax Vs. Vishwa Jagriti Mission*, (2013) 262 CTR 568. Therefore, no question of law arises.

The appeal is dismissed.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

NOVEMBER 28, 2016/sb