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

\+ **ITA 559/2016**

\+ **ITA 560/2016**

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THE PRINCIPAL COMMISSIONER OF INCOME TAX-02

..... Appellant

Through Mr. Dileep Shivpuri, Sr. Standing Counsel with Mr. Sanjay Kumar, Standing Counsel & Mr. Vikrant Maheshwari, Advocate.

versus

M/S. COMPETENT SOFTWARE PVT. LTD. ..... Respondent

Through Mr. Kapil Goel & Mr. Mukul Gupta, Advocates

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

ORDER

% 27.09.2016

The question of law urged in the present case is whether any unabsorbed depreciation under Section 32 (2) of the Income Tax Act, 1961 could be claimed in respect of an ineligible unit, where the company was also entitled to exemption under Section 10B.

This court notices that the ITAT followed the decision of this court in *CIT vs. TEI Technologies Pvt. Ltd.* 361 ITR 36. Consequently, no question of law arises. The appeals are accordingly dismissed.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

SEPTEMBER 27, 2016/sm