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

\+ ITA 542/2016

PRINCIPAL COMMISSIONER OF INCOME TAX-2 ..... Appellant
Through: Mr.Sanjay Kumar and Mr.Dileep Shivpuri, Standing Counsels

versus

CONNAUGHT PLAZA RESTAURANT PVT. LTD. ..... Respondent
Through: Ms.Kavita Jha and Ms.Roopali Gupta, Advocates

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

<u>O R D E R</u>

% **20.09.2016**

The revenue's appeal urges that a substantial question of law arises i.e. whether P.O.S. terminal, is a computer or alternatively falls within the classification of computer peripherals and accessories for the purpose of depreciation.

This court notices that for the relevant assessment year i.e. AY 2008-2009 even though the AO held that the equipment was neither computer nor it could be computer accessories, the CIT (A) overturned that decision and held that the assessee was entitled to 60% depreciation. The CIT (A) was of the opinion that the equipment was akin to a computer. That determination has been concurred to the ITAT.

Given these circumstances, this court is of the opinion that no question of law, much less a substantial one arises for determination under Section 260A.

The appeal is therefore dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

SEPTEMBER 20, 2016
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