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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 508/2016

COMMISSIONER OF I. TAX (EXEMPTION)

..... Appellant

Through: Mr. P. Roychoudhuri, Sr. Standing Counsel.

versus

SANSKRITI EDUCATIONAL SOCIETY

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

09.11.2016

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The question of law urged is whether the assessee could have claimed the depreciation of ₹2,06,40,329/- that according to the Assessing Officer amounted to double deduction since purchase of its assets were claimed as expenditure.

We notice that the ITAT followed the decision of this Court in a previous order in the assessee's case - *Director of Income Tax (Exemption) v. M/s Sanskriti Educational Society and other connected cases*, (ITA 348/2014, decided on 18.11.2014). In the circumstances, no question of law arises; the appeal is dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 09, 2016

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