$~
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
7.
\+ **ITA 104/2016**

COMMISSIONER OF INCOME TAX-4 ..... Appellant
Through: Mr Ashok K. Manchanda, Senior Standing Counsel with Ms Vibhooti Malhotra, Junior Standing Counsel.

versus

INTERTEK INDIA PVT. LTD. ..... Respondent
Through: Mr Satyen Sethi, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

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

% **03.02.2016**

<u>CM No.3034/2016</u>

1. For the reasons stated in the application, the delay in re-filing the appeal is condoned.

2. The application stands disposed of.

<u>ITA 104/2016</u>

3. The question urged by the Revenue as to whether depreciation can be claimed on goodwill is answered in the affirmative i.e. against the Revenue and in favour of the Assessee by the decision of the Supreme Court in ***CIT***

v. Smifs Securities Ltd. [2012] 348 ITR 302 (SC). No substantial question of law arises. The appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 03, 2016
MK