**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX APPEAL NO. 1634 OF 2014

The Commissioner of Income Tax-I .. Appellant

v/s.

M/s. Western Precicast Pvt. Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
None for the respondent

**CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.**

DATED : 14th MARCH, 2017.

P.C.

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order dated 22nd January, 2014 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order is in respect of Assessment Year 2009-10.

2. The Revenue urges the following substantial question of law for our consideration :-

(i) Whether on the facts and in the circumstances of the case and in law, the Tribunal was right in allowing the

depreciation @ 80% on cost of the windmill, which in fact, includes the cost of electrical equipment and lines for transmitting the electricity and not for generating the electricity?

3. Mr. Tejveer Singh, learned Counsel appearing for the Revenue very fairly states that the issue raised herein stands concluded against the Revenue and in favour of the respondent assessee by the order of this Court in ***Commissioner of Income Tax Vs. CTR Manufacturing Industries Ltd.*** (Income Tax Appeal No. 2125 of 2013) decided on 1st March, 2016.

4. In view of the above submission made on behalf of the Revenue, no occasion to examine the proposed question of law arises. Thus, not entertained.

5. The appeal is dismissed. No order as to costs.

(A.K. MENON, J.) **(M.S. SANKLECHA, J.)**