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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
R-26
\+ **ITA 92/2005**

THE COMMISSIONER OF INCOME TAX ..... Petitioner
Through: Mr. Zoheb Hossain, Senior standing counsel.

versus

GOYAL M.G. GLASS LTD .... Respondent
Through: Mr. Simran Mehta with Ms. Swati R.K. and Mr. Shivank Datta, Advocates.

And

R-27
\+ **ITA 138/2005**

THE COMMISSIONER OF INCOME TAX ..... Petitioner
Through: Mr. Zoheb Hossain, Senior standing counsel.

versus

GOYAL M.G. GLASS LTD .... Respondent
Through: Mr. Simran Mehta with Ms. Swati R.K. and Mr. Shivank Datta, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>
% **04.07.2017**

1. These appeals are directed against the impugned order dated 23rd July 2004 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA Nos. 3169/Del/2000 and 131/Del/2001 for the Assessment Years 1996-97 and 1997-98.

2. While admitting these appeals on 12th December 2005, the following question was framed for consideration:

> "Whether the ITAT was correct in law in holding that the Assessee is entitled to 100% depreciation and not 25% depreciation in respect of tankers on which cylinders are mounted?

3. It is not in dispute that the above question stands answered in favour of the Assessee and against the Revenue by the decision of this Court in ***Commissioner of Income Tax v. Goyal MG Gases Limited (2008) 296 ITR 72 (Del)***.

4. These appeals are, accordingly, dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 04, 2017
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