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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA No. 815/2009

COMMISSIONER OF INCOME TAX

..... Appellant

Through: Mr. Sanjay Kumar & Mr. Rahul

Chaudhary, Standing Counsel for the Revenue

versus

DLF LTD.

..... Respondent

Through: Mr. Ajay Vohra, Senior Advocate with

Ms. Kavita Jha & Ms. Roopali Gupta, Advocates

CORAM:

JUSTICE S. MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

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05.09.2017

1. This is an appeal by the Revenue against the order dated 15th December 2008 passed by the Income Tax Appellate Tribunal ('ITAT') passed in ITA No.1468/Del/2008 for the Assessment Year ('AY') 1999-00.

2. While admitting this appeal on 30th November 2011, this Court framed the following question of law for consideration:

“Whether the Commissioner of Income Tax (Appeals) erred in law in allowing the depreciation on DLF Centre amounting to Rs.31,00,307/- in respect of its self-occupied portion?”

3. In view of the order passed today in ITA No. 407/2009, the aforesaid question is answered in the negative, i.e. in favour of the Assessee and

against the Revenue.

4. The appeal is accordingly dismissed but, in the circumstances, with no orders as to costs.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 05, 2017
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