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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 915/2017

THE PR. COMMISSIONER OF INCOME TAX-4 ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate.

versus

M/S HERO MOTOCORP LTD. ..... Respondent
Through: Ms. Kavita Jha with Ms. Shivani Khandekar, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

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

% **31.10.2017**

Four questions have been urged by the Revenue in this appeal filed under Section 260A of the Income Tax Act, 1978. First and second pertain to royalty and technical guidance fee as well as model fee. The question is no longer *res integra.* It is covered by the decision of this Court in *CIT v. Hero Honda Motors Ltd.* 372 ITR 481.

The third question relates to treatment of export commission which was decided recently by the Division Bench in ITA No.923/2015, decided on 08.05.2017.

The last issue pertains to allowance of additional depreciation. The ITAT, we notice, has decided the assessee's case for another year; that decision has become final.

Having regard to the above position, the Court is of the opinion that no substantial question of law arises; the appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

OCTOBER 31, 2017*/vikas/* **SANJEEV SACHDEVA, J**