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

\+ ITA 1347/2018

PRINCIPAL COMMISSIONER OF INCOME TAX..... Appellant

Through: Mr. Zoheb Hossain, Sr. Standing Counsel.

versus

CENTRAL ELECTRONICS ..... Respondent

Through:

\+ ITA 1348/2018

PR. COMMISSIONER OF INCOME TAX – 02 ..... Appellant

Through: Mr. Zoheb Hossain, Sr. Standing Counsel.

versus

CENTRAL ELECTRONICS ..... Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

ORDER

% **30.11.2018**

CM APPL. 49885/2018 in ITA 1347/2018
CM APPL. 49886/2018 in ITA 1348/2018

Delay in re-filing of 59 days is condoned for the reasons stated in the applications. Applications are allowed.

ITA 1347/2018 & ITA 1348/2018

The issue raised in the present appeals relating to carry forward of unabsorbed depreciation beyond eight years in view of the subsequent amendment by Finance Act, 2001 is covered against the Revenue by judgment of this court in ***Pr. CIT vs. British Motor Car Co. (1934) Ltd.*** *(2018) 400 ITR 569 (Delhi).*

Accordingly, we hold that no substantial question of law arises for consideration of this court in the present appeals.

The appeals are dismissed, without any order as to costs.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

NOVEMBER 30, 2018/*uj*