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

\+ ITA 50/2018

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-2
..... Appellant
Through: Mr. Rahul Chaudhary with Ms. Vibhooti Malhotra, Advs.

versus

M/S. BHARAT HOTELS LTD. ..... Respondent
Through: Mr. Prakash Kumar, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R
18.01.2018

CM No.1835/2018 *(exemption)*

Allowed, subject to just exceptions.

ITA No.50/2018

1. The Revenue has filed this appeal under Section 260A of the Income Tax Act, 1961 against the order dated 08.06.2017 in ITA No. 4771/Del/2014 passed by the Ld. ITAT, Delhi Bench for the assessment year 2011-2012 whereby the Ld. Tribunal had dismissed the appeal of the Revenue.

2. In this appeal, the question of law sought to be urged by the Revenue is:

> "*Whether the Ld. ITAT was correct in allowing the claim of depreciation u/s 32 of the Act by holding that the assessee is owner of the Hotel Building and entitled to claim depreciation in relation to the Building in the circumstances of the case?*"

3. This Court notices that an identical question of law had arisen in the assessee's own case for previous assessment years, which was addressed by a Division Bench of this Court in *Commissioner of Income Tax v. Bharat Hotels*, [2016] 65 taxmann.com 39 (Del), and the same was answered in favour of the assessee.

4. In the circumstances therefore, the Revenue's appeal has to fail. It is accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 18, 2018