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

\+ ITA 63/2018

THE PR. COMMISSIONER OF INCOME TAX -6 ..... Appellant
Through: Mr. Ruchir Bhatia, Sr. Standing Counsel for Revenue.

versus

MEHTA PRINT ARTS PVT. LTD. ..... Respondent
Through: None.

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

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

% **22.01.2018**

The question urged by the Revenue is whether the additional depreciation granted pursuant to an order made under Section 154 of the Income Tax Act, 1961 (hereafter referred to as 'the Act') is, under the circumstances, valid. The assessee claimed additional depreciation of ₹60.99 lakhs in rectification proceedings in its returns. This was not dealt with but the claim was disallowed under Section 154 of the Act. However, the CIT(A) granted the relief considering certain case law as well as the fact that in subsequent orders similar claims were made. The claim was towards depreciation on account of manufacturing expenses. The assessee is involved in the business of printing envelopes, brochures, annual reports and other related activity. The CIT(A)'s view was upheld by the ITAT.

We have considered the submissions of the Revenue as well as the findings of the authorities below and are of the opinion that all questions are entirely fact related. No substantial question of law arises. Therefore, the appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 22, 2018
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