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

\+ ITA 954/2018 & C.M. Nos.35429-35430/2018

THE PR. COMMISSIONER OF INCOME TAX -9..... Appellant
Through Mr. Ruchir Bhatia, Sr. Standing Counsel.

versus

TIKONA INFINET LTD. ..... Respondent
Through Mr. Rohit Jain and Mr. Aniket D. Agrawal, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% 31.08.2018

Counsel for the appellant-Revenue states that the tax effect in the present appeal is less than Rs.50 lakhs and hence, in terms of Circular No.3 of 2018 dated 11th July, 2018, the appeal may be disposed of without answering the issue/question raised, which may be left open.

Counsel for the respondent-assessee states that the issue of depreciation on computer accessories and peripherals is covered by several decisions of this court including ***Commissioner of Income-Tax Vs. BSES Yamuna Powers Ltd.*** (2013) 358 ITR 47 (Delhi).

In view of the statement made by the counsel for the Revenue, the appeal is disposed of without answering the issue/question raised. We, however, clarify that this order would not in any way affect the ratio of the decisions relied upon by the respondent-assessee.

As we are not deciding the appeal, we are not issuing notice on the applications seeking condonation of delay in filing and re-filing.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

AUGUST 31, 2018
NA