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

\+ ITA 998/2018

THE PR. COMMISSIONER OF INCOME TAX -9..... Appellant
Through: Mr. Ruchir Bhatia, Advocate

versus

TIKONA INFINET LTD. ..... Respondent
Through: Mr. Aniket Aggarwal, Advocate

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

O R D E R

% 12.09.2018

CM No.37173/2018

Allowed, subject to all just exceptions,

Application is disposed of.

CM Nos.37171/2018 & 37174/2018

Delay in filing and re-filing of the appeal is condoned, as there is no opposition by learned counsel for the Revenue. The applications are allowed.

ITA No.998/2018 & CM No.37172/2018

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.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

SEPTEMBER 12, 2018
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