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

\+ **ITA 684/2019**

PRINCIPAL COMMISSIONER OF INCOME TAX -6..... Appellant
Through Mr. Ruchir Bhatia, Advocate

versus

M/S NOKIA SIEMENS NETWORK INDIA P. LTD...... Respondent
Through Mr. Deepak Chopra, Ms. Rashi Khanna & Mr. Pratishtha Singh, Advocates

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **23.07.2019**

CM Appl. No. 32808/2019 (delay)

1. For the reasons stated in the application, the delay of 339 days in re-filing the appeal is condoned and the application is disposed of.

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2. The appeal filed by the Revenue is against an order dated 9th February, 2018 passed by the ITAT in ITA No. 2053/Del/2013 for the Assessment Year 2005-2006.

3. The question sought to be urged by the Revenue is as under:

> "Whether on facts and in the circumstances of the case and also prevailing law, the Tribunal was justified in affirming the CIT(A)'s findings that the Respondent Assessee's claim for amortisation of spares was not excessive?"

4. The ITAT has noticed in the impugned order that the Assessee has

consistently adopted the straight line method to determine depreciation in respect of spares. Based on the rule of consistency therefore, the ITAT found no reason to interfere with the order passed by the CIT (A) in favour of the Assessee. The Court for the same reason also finds no ground to interfere with the impugned order of the ITAT.

5. No substantial question of law arises. The appeal is dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 23, 2019
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