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

\+ ITA 283/2019

THE PR. COMMISSIONER OF INCOME TAX -9.. Appellant
Through : Mr. Puneet Rai and Mr. Ruchir Bhatia, Advs.

versus

ULTRA INTERNATIONAL LTD. ..... Respondent
Through : None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

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

% **29.03.2019**

The Revenue urges two questions of law in its appeal under Section 260A i.e. the correctness of the ITAT's view with respect to (i) capital expenditure claimed but disallowed under Section 35(1)(iv) initially by the A.O. but set aside by the lower appellate authorities and (ii) the deduction claimed under Section 37 in respect of expenditure for repair of road (Rs.17.86 lakhs).

On both the aspects, this court notices that the lower appellate authorities disagreed and set aside the view taken by the A.O. Furthermore, on the larger sum under Section 35(1)(iv), this court notices that the lower appellate authorities had noted that the capital expenditure was not claimed during the succeeding year; clearly the issue was Revenue neutral. As a consequence, this court holds that there is no substantial question of law which requires adjudication.

This appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

MARCH 29, 2019/aj