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

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+ **ITA 341/2019**

PR. COMMISSIONER OF INCOME TAX-6, NEW DELHI..... Appellant

Through: Mr Ruchir Bhatia, Senior Standing
Counsel for the Revenue.

versus

NTPC SAIL POWER CO. PVT. LTD.

..... Respondent

Through: Mr K.N. Ahuja, Advocate.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE TALWANT SINGH

ORDER

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08.08.2019

1.The Revenue is in appeal against an order dated 14th September, 2018 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.5299/Del./2015 for the Assessment Year ('AY') 2012-13.

2.The issue urged by the Revenue concerning disallowance of additional depreciation stands answered in favour of the Assessee and against the Revenue by this Court in *Principal Commissioner of Income Tax v NTPC Sail Power Co. Power Ltd. (2019) 103 taxman.com 398 (Del.)*, which was for AY 2011-12. Accordingly, the present appeal is dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 08, 2019

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