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

\+ **ITA 613/2019**

THE PR. COMMISSIONER OF INCOME TAX -6 ..... Appellant

Through Mr. Puneet Rai and Mr. Ruchir Bhatia, Advocates.

versus

MBD PRINTOGRAPHICS PVT. LTD. ..... Respondent

Through None.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

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

% **12.07.2019**

1. This is an appeal by the Revenue against an order dated 17th January, 2019 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 244/ASR/2017 for the Assessment Year ('AY') 2013-14.

2. The question sought to be urged by the Revenue is whether ITAT erred in the allowing the deprecation to the Assessee in respect of its paper and copier, although the Assessee has not claimed deprecation in either its original return or in its revised return?

3. The ITAT has in the impugned order noted the fact that the order of the Coordinate Bench of the ITAT, deciding the similar issues in favour of the Assessee for AY 2010-11, was upheld by the Punjab and Haryana High

Court. Reference is also made to another judgement passed by the Punjab and Haryana High Court in case of ***CIT v. Ramco International (2011) 332 306*** which in turn considered the case in ***Goetze India Ltd. v. CIT 284 ITR 323*** relied upon by the Revenue.

4. In that view of the matter, no substantial question of law arises for consideration of the Court. The appeal is dismissed. No costs.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 12, 2019
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