$~8-10

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

\+ ITA 1050/2018

PR. COMMISSIONER OF INCOME TAX-6,
NEW DELHI ..... Appellant
Through: Mr. Aseem Chawla, SSC.

versus

MPS INFOTENICS LTD. (EARLIER KNOWN AS VISHESH INFOTECNICS LTD.) ..... Respondent
Through: Mr. Sumit K. Batra, Mr. Manish Khurana & Ms. Priyanka Jindal, Advs.

**9**

\+ ITA 1408/2018 & CM APPL. 51409/2018 (311 Days Delay)

PR. COMMISSIONER OF INCOME TAX DELHI -6 ..... Appellant
Through: Mr. Aseem Chawla, SSC.

versus

M/S MPS INFOTECHNICS LTD(PREVIOUSLY KNOWN AS M/S VISHESH INFOTECHNICS LTD.) ..... Respondent
Through: Mr. Sumit K. Batra, Mr. Manish Khurana & Ms. Priyanka Jindal, Advs.

**10**

\+ ITA 1409/2018 & CM APPL. 51412/2018 (311 Days Delay)

PR. COMMISSIONER OF INCOME TAX DELHI -6 ..... Appellant
Through: Mr. Aseem Chawla, SSC.

versus

M/S MPS INFOTECHNICS LTD. (PREVIOUSLY KNOWN AS M/S VISHESH INFOTECNICS LTD.) ..... Respondent
Through: Mr. Sumit K. Batra, Mr. Manish Khurana & Ms.

Priyanka Jindal, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE YASHWANT VARMA**
**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV**

**O R D E R**

% **15.02.2024**

Mr. Chawla, learned counsel appearing in support of these appeals, fairly concedes that the solitary issue with respect to the rate of depreciation stands answered in favour of the assessee in light of the judgment rendered by the Madras High Court in **CIT vs Computer Age Management Services (P.) Ltd.** [(2019) 109 taxmann.com 134 (Madras)] as well as of our Court in **Principal Commissioner of Income-Tax vs Times Internet Ltd.** [(2023) SCC OnLine Del 6934].

In view of the aforesaid and following the aforenoted two decisions, these appeals shall stand dismissed.

**YASHWANT VARMA, J**

**PURUSHAINDRA KUMAR KAURAV, J**

**FEBRUARY 15, 2024/**kk