

(2007) 02 DEL CK 0047
In the Delhi High Court

Commissioner of Income Tax

APPELLANT

Vs

DSS Enterprises (P) Ltd.

RESPONDENT

Date of Decision : 26-02-2007

Acts Referred:

Citation : (2007) 165 TAXMAN 83

Hon'ble Judges : Vidya Bhushan Gupta, J; Madan B. Lokur, J

Bench : Division Bench

Judgement

1. The revenue is aggrieved by an Order dated 28-9-2005 passed by the Income Tax Appellate Tribunal, Delhi Bench "F" in ITA Nos. 2319 to 2321/Del/2001 relevant for the assessment years 1989-90, 1990-91 and 1991-92 respectively.
2. The assessed is the owner of bottles and crates used for soft drinks. The assessed had leased out these bottles and crates and had claimed depreciation on them.
3. According to the assessed, it was entitled to 100 per cent depreciation but according to the assessing officer, it was entitled to only 25 per cent depreciation.
4. The Income Tax Appellate Tribunal took the view, following the decision of this Court in Joint CIT v. Anatronics General Co. (P) Ltd. (2001) 247 ITR 251 that each bottle would constitute a plant and no distinction was permissible merely because the assessed was a leasing concern.
5. We do not find any reason to disagree with the view taken earlier by this Court. Under the circumstances, we are of the opinion that the order of the Tribunal does not require to be interfered with and that no substantial question of law arises for our consideration.
6. It may be mentioned that for earlier assessment years, that is, 1992-93 and 1993-94, the Tribunal had taken a similar view as in the impugned order and the revenue had accepted the view taken by the Tribunal.

Dismissed.