





Sr. No.	Date	Orders
		<p>* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ ITA 494/2003</p> <p>M/S SAPNA TOURS TRAVELS & LEAS Appellant Through Mr. Vinay Vaish</p> <p>versus</p> <p>THE COMMISSIONER OF INCOME TAX Respondent Through Mr. R D Jolly with Mr. Ajay Jha</p> <p>CORAM: HON'BLE THE CHIEF JUSTICE HON'BLE MR. JUSTICE BADAR DURREZ AHMED</p> <p style="text-align: center;"><u>ORDER</u> 14.01.2004</p> <p>%</p> <p>Essentially, on the question of fact, the Tribunal has decided the appeal and has confirmed the order made by the Assessing Authority which was confirmed by the C.I.T. Appeal. The Tribunal after examining the agreements and other material which was placed on record, arrived at a conclusion that the vehicles were given to the companies and also arrived at the conclusion that the assessee failed to prove the fact that the cars were used by the Indian companies for the foreign tourists at that time during the period of agreement. The Tribunal examined some certificates to indicate the use of vehicles for foreign tourists. However, it is required to be noted</p> <p style="text-align: right;"><i>[Signature]</i></p>



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		<p>that it is the assessee who has to give his vehicle to the tourists on hire basis so as to earn the benefits under Section 32 of the Income-tax Act. To promote the tourism, the scheme was incorporated at the relevant time strictly confining benefits of depreciation on imported vehicles used for tourists. If the vehicle is used on hire for tourists, only then a person would be entitled to get the benefit.</p> <p>On appreciation of facts, the Tribunal has held that the vehicles were not used for the purpose for which benefit was claimed. Under the circumstances, we find no reason to admit the appeal.</p> <p style="text-align: right;"> CHIEF JUSTICE</p> <p style="text-align: right;"> BADAR DURREZ AHMED, J</p> <p>JANUARY 14, 2004 PC.</p>