



\* IN THE HIGH COURT OF DELHI AT NEW DELHI

ITA 43/2006

COMMISSIONER OF INCOME TAX ..... Appellant  
Through: Ms.P.L. Bansal, Adv.

versus

M/S INTERNATIONAL PUMPS & PROJ ..... Respondent  
Through: None.

CORAM:  
HON'BLE MR. JUSTICE T.S. THAKUR  
HON'BLE MR. JUSTICE B.N.CHATURVEDI

ORDER  
17.01.2006

9/10

For the assessment year under consideration, the respondent-assessee had claimed depreciation on installation and commissioning of a wind mill used for generation of electric power. The Assessing Officer disallowed the said claim on the ground that the wind mill was not proved to have been commissioned before 31<sup>st</sup> March, 1996 so as to entitle the assessee to make such a claim. That finding has been, upon reappraisal of evidence available on record, reversed by the Commissioner of Income Tax (Appeals). A further appeal by the Revenue before the Tribunal against the said order has failed. There is, in that view, a concurrent finding of the Commissioner and the Tribunal to the effect that the wind mill installed by the assessee stood commissioned before 31<sup>st</sup> March, 1996. In the light of the said finding of fact



which does not suffer from any perversity, no substantial question of law arises  
for our consideration.

This appeal, therefore, fails and is hereby dismissed.

T.S. THAKUR, J

B.N. CHATURVEDI, J

JANUARY 17, 2006

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