



Sr. No.	Date	Orders
		<p>* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ ITA 528/2006</p> <p>COMMISSIONER OF INCOME TAX ..... Appellant Through : Ms.P.L. Bansal, Mr.Ajay Jha, Advs.</p> <p>versus</p> <p>M/S DELTA FOODS PVT. LTD. .... Respondent Through : None</p> <p>CORAM: HON'BLE MR. JUSTICE T.S.THAKUR HON'BLE MR. JUSTICE SHIV NARAYAN DHINGRA</p> <p><b><u>ORDER</u></b> % 17.04.2006</p> <p>In the return filed by the respondent-assessee for the assessment year 1998, the assessee claimed deduction of a sum of Rs.30 lacs and odd on account of repairs carried out by it in what was an old biscuit factory to make the same functional. The Assessing Officer disallowed the deduction holding that the expenditure was of a capital nature. Aggrieved by the said order, the assessee appealed to the CIT(Appeals) who, upon a proper appreciation of the material on record, came to the conclusion that the expenditure in question was a revenue expenditure having regard to the nature of the repair work carried out by the assessee. In a further appeal taken by the revenue to the Income Tax Appellate</p>



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		<p>Tribunal, the said finding has been affirmed. The Tribunal has noticed the nature of the repair work undertaken by the assessee and clearly concurred with the findings taken by the Commissioner that the same was, in no way, capital in nature. In the light of the said findings of fact which are concurrent, we see no substantial question of law arising for our consideration.</p> <p>Dismissed.</p> <p style="text-align: right;">T.S. THAKUR, J</p> <p style="text-align: right;">SHIV NARAYAN DHINGRA, J</p> <p>APRIL 17, 2006 pk.</p>