



08. & 09.  
% 10.11.2008

Present: Mr V. P. Gupta & Mr Basant Kumar, Advocates for the  
Appellant.  
Mr R. D. Jolly, Advocate for the Respondent.

**+CM No. 4259/2008 (for condonation) in ITA No. 408/2008**

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The learned counsel for the parties have been heard. The delay is condoned. The application stands disposed of.

**+ITA No. 1270/2006 & ITA No. 408/2008**

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In these appeals, the only issue is whether the expenditure incurred by the assessee on the acoustic system and the projection system of the cinema hall of the assessee was an expenditure of a capital nature or a revenue nature. The findings of fact recorded by all the three authorities below are against the assessee. According to the Income Tax Appellate Tribunal, the entire acoustic system as well as projection system of the cinema hall has been changed by installing a new acoustic system and this would be an improvement of an enduring nature. We see no reason to interfere with the findings returned by the authorities below. No substantial question of law arises. Both the appeals are dismissed.



+CM No. 12930/2007 in ITA No. 1270/2006

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In view of above order, the application also stands dismissed.

*Badar Durrez Ahmed*  
BADAR DURREZ AHMED, J

*Rajiv Shakdher*  
RAJIV SHAKDHER, J

November 10, 2008  
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