



% 20.10.2009

1 & 2#

Present: Mr. Sanjeev Sabharwal, Adv. for the appellant.

(Common Orders)

+ ITA No.969/2009

ITA No.957/2009

In ITA No.508/2009, the same question of law raised was as to whether the expenditure was capital or revenue expenditure in respect of the same assessee. In the aforesaid case, this issue has been decided by this Court in favour of the assessee and against the Revenue vide orders dated 04.09.2009.

Following the aforesaid judgment, these appeals are also dismissed.

  
A.K. SIKRI, J.

  
SIDDHARTH MRIDUL, J.

October 20, 2009

*pmc*