

**COMMON ORDER - #38 to 40****% 23.03.2011**

Present: Mr.Sanjeev Sabharwal, Sr. Standing Counsel for the appellant.  
Mr.C.S. Aggarwal, Sr. Advocate with Mr.Prakash Kumar, Advocate for the respondent.

**+ITAs No.1093/2009, 1091/2009 and 1094/2009**

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Question of law in these appeals also relates to the depreciation on the machinery purchased albeit for the different assessments years.

For the reasons stated in the ITA No.1092/2009, these appeals are also dismissed. All pending applications are also dismissed.

  
A.K. SIKRI, J.

**MARCH 23, 2011**

Dev

  
M.L. MEHTA, J.