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***IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **INCOME TAX APPEAL NO. 766/2014 & CM No. 20436/2014**

Date of decision: 24th December, 2014

THE COMMISSIONER OF INCOME TAX DELHI-IV

..... Appellant

Through Mr. Ruchir Bhatia, Advocate for
Mr. Rohit Madan, Advocate.

versus

GE CAPITAL BUSINESS PROCESS MANAGEMENT
SERVICES PVT.LTD. Respondent

Through Mr. Sachit Jolly, Advocate.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE VIBHU BAKHRU

SANJIV KHANNA, J. (ORAL):

This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 pertains to Assessment Year 2007-08 and impugns the finding recorded by the Income Tax Appellate Tribunal (Tribunal, for short) in their order dated 13th April, 2012 granting depreciation @ 60% on computers and peripherals instead of 15%, which is applicable to plant and machinery. The finding recorded by the Tribunal is that the laptops, printer, scanner, mouse, IBM san switches, projector, pen drive, network equipment, router pack, desktop with monitor, visual impex etc., are all computer peripherals and are accordingly covered under the head 'Computer and Peripherals', which are entitled to depreciation @ 60%.



The aforesaid finding is essentially a finding of fact. We also find that the issue is covered by the decision of this Court in several cases starting from *CIT versus BSES Rajdhani Power Limited* ITA No. 1266/2010, *CIT versus Citicorp Maruti Finance Limited* ITA No. 1712/2010 and *CIT versus Bonanza Portfolio Limited* ITA No. 833/2011. Learned counsel for the respondent-assessee, who is present on advance notice, has drawn our attention to another decision dated 15th December, 2011 in *CIT versus Birlasoft Limited* ITA No. 1284/2011. Special Leave to Appeal filed against the said decision was dismissed by order dated 14th February, 2014.

We also notice that there is delay of 395 days in re-filing of the appeal. However, as we find that the appeal on merits does not require consideration, we are not inclined to issue notice on the said application. Accordingly, the said application and the appeal will be treated as dismissed.

SANJIV KHANNA, J.

VIBHU BAKHRU, J.

DECEMBER 24, 2014
VKR