



\$~78 & 80

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 268/2024**

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI-1

..... Appellant

Through: Mr. Prashant Meharchandani,
Sr. SC alongwith Mr. Akshat
Singh, Jr. SC with Ms. Ritika
Vohra and Mr. Utkarsh
Kandpal, Advocates

Versus

M/S. CLEAN WIND POWER (MANVI) PVT. LTD.

..... Respondent

Through: Dr. Rakesh Gupta, Mr. Somil
Agarwal, Mr. Dushyant
Agrawal and Mr. Prateek Bhati,
Advocates

80

+ **ITA 270/2024**

PRINCIPAL COMMISSIONER OF INCOME TAX DELHI-1

..... Appellant

Through: Mr. Prashant Meharchandani,
Sr. SC alongwith Mr. Akshat
Singh, Jr. SC with Ms. Ritika
Vohra and Mr. Utkarsh
Kandpal, Advocates

Versus

M/S. CLEAN WIND POWER (MANVI) PVT. LTD.

..... Respondent

Through: Dr. Rakesh Gupta, Mr. Somil
Agarwal, Mr. Dushyant
Agrawal and Mr. Prateek Bhati,
Advocates

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR

KAURAV

ORDER

10.05.2024

%



CM APPL 27911/2024 (delay in re-filing) in ITA 268/2024
CM APPL 27916/2024 (delay in re-filing) in ITA 270/2024

Bearing in the mind the disclosures made, the delay of 68 days in re-filing the appeals is condoned.

The applications shall stand disposed of.

ITA 268/2024
ITA 270/2024

1. Having heard Mr. Meharchandani, learned counsel appearing for the appellant and Mr. Gupta, learned counsel appearing for the respondent, we are of the considered opinion that the appeal would merit further consideration.
2. We take note of the view that had been expressed by the Bombay, Rajasthan and Punjab & Haryana High Courts on the question which stands raised. However, and undisputedly there is no judgment rendered on the issue insofar as this Court is concerned.
3. Consequently, we admit the appeal on the following question of law:-
 - (a) Whether on the facts and circumstances of the case and in law, the Income Tax Appellate Tribunal [“ITAT”] has erred in allowing depreciation @ 80% on Land, Civil Work, Pooling Station, EHV Tower and EHV Lines?
4. Let these appeals be called again on 02.09.2024.

YASHWANT VARMA, J.

PURUSHAINDR KUMAR KAURAV, J.

MAY 10, 2024/p'ma