

**(2001) 10 DEL CK 0133**

**Delhi High Court**

**Case No:** IT Appeal No. 114 of 2001 1 October 2001

Commissioner of Income Tax

APPELLANT

Vs

Ansal Housing and Construction  
Ltd.

RESPONDENT

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**Date of Decision:** Oct. 1, 2001

**Citation:** (2002) 120 TAXMAN 663

**Hon'ble Judges:** Arijit Pasayat, C.J; D.K. Jain, J

**Bench:** Full Bench

**Advocate:** R.D. Jolly and Ms. Prem Lata Bansal, for the Revenue S.R. Wadhwa, for the assessee, for the Appellant;

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### **Judgement**

Admit.

2. The following questions of law shall be adjudicated :

"1. Whether the Tribunal was justified in deleting the addition of Rs. 7,80,969 by holding that provisions of sections 22 and 23 of the Income Tax Act, 1961 were not applicable to the properties owned by the assessed ?

2. Whether the Tribunal was justified in holding that depreciation @ 100% was allowable on shuttering tubular scaffolding ?

3. Whether the Tribunal was correct in treating the interest income and other income as business income of the assessed for the purposes of allowing deduction u/s 32AB of the Act ?"

3. The appellant shall file within three months ten copies of the cyclostyled paper books, containing all documents on which reliance was placed before the Tribunal, including any order/orders, either in the case of the assessed itself or in case of any other assessed, which has been followed by the Tribunal.

4. The appeal shall be heard along with IT Appeal No. 18 of 1999.