

## Commissioner of Income Tax Vs Ansal Housing and Construction Ltd.

**Court:** Delhi High Court

**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;

### 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.