

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****TAX APPEAL NO. 206 of 2016**

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THE PRINCIPAL COMMISSIONER OF INCOME TAX-1....Appellant(s)

Versus

DB CORP LIMITED....Opponent(s)

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Appearance:

MRS MAUNA M BHATT, ADVOCATE for the Appellant

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CORAM: **HONOURABLE MS.JUSTICE HARSHA DEVANI**  
and  
**HONOURABLE MR.JUSTICE G.R.UDHWANI**

Date : 16/02/2016

**ORAL ORDER**

**(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)**

1. Heard Mrs. Mauna Bhatt, learned Senior Standing Counsel for the appellant.

2. Insofar as proposed question No.1 is concerned, **ADMIT.** The following substantial question of law arises for consideration:

*“Whether the Income Tax Appellate Tribunal has correctly appreciated the facts on record so as to hold that an amount of Rs.37,22,156/- represented goodwill and thereby allowing depreciation thereon?”*

3. As regards proposed question No.2, as can be seen from the impugned order, the Tribunal has merely set aside the

issue and restored the matter to the file of the Assessing Officer to verify the claim of the assessee that it did not claim any income to be exempt from payment of income tax. Under the circumstances, no infirmity can be found in the approach adopted by the Tribunal warranting interference. No question of law can be stated to arise qua the said issue. The said ground of appeal is, therefore, rejected.

(HARSHA DEVANI, J.)

(G.R.UDHWANI, J.)

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