

**SUPREME COURT OF INDIA**

Dalmia Cement (Bharat) Ltd.

Vs.

Commissioner of Income-Tax

(S.P. Bharucha, R.C. Lahoti and N. S. Hegde JJ.)

26.07.2000

**ORDER**

1. The question that this court is called upon to answer in this reference at the behest of the assessee reads thus :

"Whether, on the facts and in the circumstances of the case, the Appellate Tribunal is right in law in holding that the assessee-company is not entitled to depreciation allowance in respect of eleventh and twelfth floors of Hansalaya Building at Barakhamba Road, New Delhi ?"

2. The answer to the question is covered by the decision of this court in Mysore Minerals Ltd. v. CIT [1999] 239 ITR 775. Following that judgment, the question is answered in the negative and in favour of the assessee.

3. No order as to costs.