

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

M.A. NO. 986 OF 2017 IN CIVIL APPEAL NO. 4918 OF 2017

M/S. HONDA SIEL CARS INDIA LTD

APPLICANT(S)/  
APPELLANT(S)

VERSUS

COMMISSIONER OF INCOME TAX

RESPONDENT(S)

O R D E R

It appears that by our Judgment dated 09.06.2017 lump sum payment as well as continuing royalty both are treated as capital expenditure for the assessment years in question. Since these are capital expenditure, needless to mention that the applicant/appellant shall be entitled to depreciation thereon.

Miscellaneous Application as well as the I.A. for directions are, accordingly, disposed of.

.....J.  
(A.K. SIKRI)

.....J.  
(ASHOK BHUSHAN)

.....J.  
(S. ABDUL NAZEER)

NEW DELHI,  
NOVEMBER 14, 2018

ITEM NO.4

COURT NO.3

SECTION III-A

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

M.A. No. 986/2017 in C.A. No(s). 4918/2017

(Arising out of impugned final judgment and order dated 09-06-2017  
in C.A. No. No. 4918/2017 passed by the Supreme Court Of India)

M/S. HONDA SIEL CARS INDIA LTD

Applicant(s)/  
Appellant(s)

VERSUS

COMMISSIONER OF INCOME TAX

Respondent(s)

(IA No. 93353/2017-APPROPRIATE ORDERS/DIRECTIONS)

Date : 14-11-2018 This application was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN  
HON'BLE MR. JUSTICE S. ABDUL NAZEER

For Petitioner(s) Mr. Parag P. Tripathi, Sr. Adv.  
Mr. Deepak Chopra, Adv.  
Mr. Amit Shrivastava, Adv.  
Mr. Ankul Goyal, Adv.  
Mr. Kunal Bahri, Adv.  
Mr. R. Chandrachud, AOR

For Respondent(s) Ms. Nisha Bagchi, Adv.  
Ms. Gargi Khanna, Adv.  
Mrs. Anil Katiyar, AOR

UPON hearing the counsel the Court made the following  
O R D E R

Miscellaneous Application as well as the I.A. for directions  
are disposed of in terms of the signed order.

(SUSHIL KUMAR RAKHEJA)  
AR-CUM-PS

(RAJINDER KAUR)  
BRANCH OFFICER

(Signed order is placed on the file.)