

## Annexure I

It may be noted that the extant case indicates two situations – first, when the factory/concern was actually working for the whole year, whereas, the individual plant and machinery was shut down for a period of 36 days and the other, when both the factory/concern as well as plant and machinery were shut down for the period of 36 days.

Situation I: When the factory/concern was actually working for 365 days, whereas, the individual plant and machinery was shut down for a period of 36 days.

$$\begin{aligned} \text{Depreciation for the concerned} &= 4.75 + (7.42 - 4.75) \times 95/365 + (10.34 - \\ \text{plant and machinery (\%)} & \quad 4.75) \times 157/365 \\ &= 7.849\% \end{aligned}$$

Situation II: When both the factory/concern as well as plant and machinery were shut down for a period of 36 days.

$$\begin{aligned} \text{Depreciation for the concerned} &= 4.75 + (7.42 - 4.75) \times 95/329 + (10.34 - \\ \text{plant and machinery(\%)} & \quad 4.75) \times 157/329 \\ &= 8.189\% \end{aligned}$$