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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 774/2016, CM APPL. 41232/2016

COMMISSIONER OF INCOME TAX (EXEMPTION)..... Appellant

Through: Mr. P. Roy Chaudhuri, Senior
Standing Counsel with Mr. Vibhuti Malhotra,
Advs.

versu

INDIAN WALDING SOCIETY

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

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08.11.2016

CM APPL. 41232/2016 (Exemption)

Allowed, subject to all just exceptions.

ITA 774/2016

The question urged in this appeal is whether the ITAT fell into error in permitting registration to the assessee under Section 12A of the Act.

It is argued that the expression “education” does not encompass the things incidentally imparted by the assessee. The ITAT in this case has upheld the assessee’s contention of its registration under Section 12A. The assessee’s activities extended to offering flexible class room/distance learning programmes in various aspects of welding and related technology that suit the requirement of various levels; promoting professional exchange of information/experience and advanced training within and among various

countries across the globe; and entering into arrangements for providing members of the society with advice and assistance on all matters connected with the objectives of the society. The ITAT held that taking into consideration the overall objectives of the assessee's society and the nature of its activities, there was no doubt that such objectives were charitable in nature. The ITAT relied upon the Supreme Court's judgment in ***Loka Shikshana Trust*** 101 ITR 234 and after considering the aims and objectives of the assessee held that undoubtedly it imparted educational instructions which fall under the broad description of education. The Revenue contends that education is the systematic imparting of instructions and offering short time courses to enhance professional capabilities does not fall within that expression.

This Court is of the opinion that there is no infirmity in the impugned order. Education in its broadest sense is imparting instructions and knowledge which enhances the capabilities of an individual; that in the present case the instructions imparted were related in time or confined to technical or professional abilities, does not in any way de-tract from its essential purpose i.e. to educate and enhance the capabilities of the individual, receiving the instructions.

No substantial question of law arises in this appeal. The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 08, 2016/acm