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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
34.
\+ **ITA 343/2016**

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

Through Mr P. Roychaudhuri, Senior Standing Counsel with Ms Lakshmi Gurung, Junior Standing Counsel.

versus

THE ASSOCIATED CHAMBERS OF COMMERCE AND INDUSTRY OF INDIA ..... Respondent

Through

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **24.05.2016**

CM 20039/2016 (delay in filing the appeal)

1. For the reasons stated in the application, the delay in filing the appeal is condoned.

2. The application is disposed of.

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3. The issue raised in this appeal was whether the Income Tax Appellate Tribunal (the 'ITAT') was justified in affirming the order of the Commissioner of Income Tax (Appeals) allowing the expenses incurred by

the Respondent Assessee outside India on account of foreign travel as application of income as per the proviso to Section 11 (l) (c) of the Income Tax Act, 1961.

4. The ITAT examined the Articles of Associations of the Respondent Assessee and came to the conclusion that foreign travel expenses incurred by it cannot be termed as application of income outside the taxable territories of the Assessee. The Court does not find any legal infirmity in the view taken by the ITAT. No substantial question of law arises. The appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 24, 2016
pkv