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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
28.
+ **ITA 236/2016**

COMMISSIONER OF INCOME TAX (EXEMPTION) ..... Appellant
Through: Mr. P. Roy Chaudhuri, Senior Standing counsel with Ms. Lakshmi Gurung, Advocate.

versus

SPORTS AUTHORITY OF INDIA ..... Respondent

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>
% **05.04.2016**

<u>CM No. 12613/2016 (for exemption)</u>

1. Exemption allowed subject to all just exceptions.

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2. This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') is against an order dated 30th September 2015 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 2566/Del/2013 for the Assessment Year ('AY') 2000-01.

3. The question sought to be urged by the Revenue in this appeal is whether

the ITAT was justified in concurring with the decision of the Commissioner of Income Tax (Appeals) [‘CIT (A)’] who deleted the addition of Rs.6,72,30,455 made by the Assessing Officer (‘AO’) to the disclosed income of the Assessee on account of 'rental income'.

4. The factual finding referred by the CIT (A), which has been concurred with by the ITAT, is that in its computation of taxable income, the Assessee did disclose the aforementioned rental income and, therefore, a separate addition was not called for.

5. The Court is not persuaded to hold that the above factual finding suffers from any perversity.

6. No substantial question of law arises for determination by the Court. The appeal is dismissed.

S. MURALIDHAR, J

VIBHU BAKHRU, J

APRIL 05, 2016
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