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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 284/2016**

COMMISSIONER OF INCOME TAX
(EXEMPTIONS) DELHI ..... Appellant
Through Mr P. Roychaudhuri, Senior Standing Counsel.

versus

NATIONAL ACCREDITATION BOARD FOR TESTING AND CALIBRATION LABORATORIES ..... Respondent
Through

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **02.05.2016**

CM 15851/2016

1. Allowed, subject to all just exceptions.

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2. This is an appeal against the order dated 26th November, 2015 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1115/Del/2013 for Assessment Year ('AY') 2009-10.

3. The short question is whether the Respondent National Accreditation Board For Testing and Calibration Laboratories is entitled to exemption under Section 11 and 12 of the Income Tax Act, 1961.

4. The positive findings of the ITAT on facts is that the Assessee is not engaged in trade, commerce and business and its dominant and prime objective is charitable in nature in accordance with Section 2(15) of the I.T. Act, 1961. The Court also notes that the Respondent is part of the central government. The Court is unable to be persuaded to hold that the findings of the ITAT are perverse. No substantial question of law arises. The appeal is dismissed.

5. We also further observe that the Respondent Assessee is a charitable institution.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 02, 2016
pkv