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

\+ ITA 416/2016

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

Through: Mr. P. Roy Choudhuri, Sr. Standing Counsel

versus

TECHNOLOGY DEVELOPMENT BOARD ..... Respondent

Through: Mr V.P. Gupta, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% 09.12.2016

We notice at the outset that tax effect is much below the prescribed limits in terms of the circular of the Central Board of Direct Taxes dated 10th December, 2015. Even otherwise, the question of law urged, i.e., whether the royalty received fell within the mischief of the proviso to Section 2(15) of the Income Tax Act, 1961 is absolutely an illegal ground on account of several judgments by this including the judgment in *ITPO v. DGIT (Exemption) (2015)* 371 ITR 333 (Delhi). No substantial question of law arises. The appeal is dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

DECEMBER 09, 2016/acm