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

\+ **ITA 509/2016**

COMMISSIONER OF INCOME TAX-(E) ..... Appellant
Through: Mr. P.Roy Chaudhuri, Advocate.

versus

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF DELHI ..... Respondent
Through: Mr. Satyen Sethi, Advocate.

**CORAM:**
**JUSTICE S. MURALIDHAR**
**JUSTICE NAJMI WAZIRI**

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

% **02.08.2016**

**<u>CM No. 27557/2016 (Exemption)</u>**

1. Allowed subject to all just exceptions.

**<u>CM No. 27558/2016 (Condonation of delay in filing appeal)</u>**

2. For the reasons given in the application, the delay in filing the appeal is condoned.

3. The application is allowed.

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4. This is an appeal by the Revenue against the order dated 15th February, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1019/Del/2013 for the Assessment Year ('AY') 2009-10. The question sought to be urged is whether the ITAT erred in deleting the addition made by the Assessing Officer ('AO') and sustained by the CIT(A) on account of income earned by the Respondent/Assessee from conducting casual and 'non-recognized' courses.

5. As pointed out in the impugned order of the ITAT itself, the issue stands covered against the Revenue and in favour of the Assessee by the decision of this Court in ***Delhi Music Society vs. DGIT (2013) 357 ITR 265 (Del.)***. Consequently, no substantial question of law arises for determination.

6. The appeal is dismissed.

**S.MURALIDHAR, J**

**NAJMI WAZIRI, J**

**AUGUST 02, 2016**
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