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

\+ ITA 813/2016, CM APP.43263 & 43264/2016

COMMISSIONER OF INCOME TAX (E) ..... Appellant
Through: Mr. P. Roychoudhuri, Sr. Standing Counsel with Ms. Vibhuti Malhotra, Jr. Standing Counsel.

versus

APPAREL EXPORT PROMOTION COUNCIL ..... Respondent
Through: None.

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

O R D E R

% **22.11.2016**

1. The questions of law sought to be urged by the Revenue in this appeal are:

(i) Whether the amounts received by the assessee could be sought to be excluded from the description of the charitable organisation since it involves rendering of services for commercial purpose? And

(ii) Whether the depreciation claimed by it could not have been granted?

2. We notice that the Income Tax Appellate Tribunal (ITAT) has relied upon the rulings of this Court in ***India Trade Promotion Organisation vs Director General of Income Tax (2015) 371 ITR 333*** and judgment dated 04.07.2013 in WP(C) 3147/2012, titled: ***The***

Institute of Chartered Accountants of India and Anr. vs Director General of Income Tax (Exemptions), Delhi & Ors. No question of law, therefore, arises.

3. As far as second question urged with respect to permissibility of depreciation, here the Revenue urges that the grant of depreciation would result in a double benefit given that the assessee is a charitable organization and, therefore, beneficiary of all exemptions. In the judgment rendered by the Court in ***Director of Income Tax versus Vishwa Jagriti Mission (2013) 262 CTR 558*** it was held that grant of depreciation does not result in a double or undue benefit.

4. Having regard to the fact that in both questions this Court has ruled against the Revenue, no substantial question of law arises. The appeal is, accordingly, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 22, 2016

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