$~20 to 22

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

\+ **ITA 867/2016, C.M. APPL.45058-45059/2016**

COMMISSIONER OF INCOME TAX -(E) ..... Appellant

versus

QUALITY COUNCIL OF INDIA ..... Respondent

\+ **ITA 868/2016, C.M. APPL.45064-45065/2016**

COMMISSIONER OF INCOME TAX (EXEMPTION),DELHI ..... Appellant

versus

INDIAN YOUTH CENTRE TRUST ..... Respondent

\+ **ITA 869/2016, C.M. APPL.45066/2016**

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

versus

SCIENCE OLYMPIC FOUNDATION ..... Respondent

Through : Sh. Pranjal Srivastava, Advocate, for respondent, in Item Nos.21 and 22.

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

O R D E R

% 14.12.2016

In this appeal, the Revenue urges that the decision of the Income Tax Appellate Tribunal (ITAT) in holding that the assessee was entitled to exemption under Section 11 of the Income Tax Act, 1961, is incorrect.

The assessee in ITA 867/2016 claims to be incorporated with the object of general public utility; the assessee in ITA 868/2016 claims to be engaged in the maintaining of national/international youth centres at suitable centres in India for the benefit of foreign students and youth delegates as well as individuals visiting India and the assessee in ITA 869/2016 claims to be engaged, on non-profit basis, in establishing and running schools and regional centres for students and holds seminars and conferences. For the relevant years, the assessees reported receipt of some amounts towards fees for conducting various activities.

The Assessing Officer (AO) felt that since the assessees were engaged in providing commercial activity, the proviso to Section 2(15) was attracted. The ITAT ruled – on the basis of this Court's judgments in *India Trade Promotion Organization v. DGIT* 2015 (374) ITR 333 and *Institution of Chartered Accounts* v. *DGIT(E)* 2013 (358) ITR 91 (Del) that the mere circumstance of collection of such amounts did not result in the assessees losing their essential character of being established for charitable purposes.

We are of the opinion that the ITAT's decision is sound in law and facts. No substantial question of law arises. The appeals are accordingly dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

DECEMBER 14, 2016
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