

2
\$~2 & 3

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

+ **ITA 321/2016**

COMMISSIONER OF INCOME TAX (EXEMPTION)..... Appellant
Through Mr. P. Raychaudhuri, Senior Standing
Counsel with Mr. Vibhooti Malhotra,
Junior Standing Counsel

versus

PHD CHAMBER OF COMMERCE & INDUSTRY Respondent
Through Mr. C.S. Aggarwal, Senior Advocate
with Mr. Prakash Kumar, Advocate

AND

+ ✓ **ITA 355/2016**

PR. COMMISSIONER OF INCOME TAX
(EXEMPTION) Appellant
Through Mr. P. Raychaudhuri, Senior Standing
Counsel with Mr. Vibhooti Malhotra,
Junior Standing Counsel

versus

PHD CHAMBER OF COMMERCE & INDUSTRY Respondent
Through Mr. C.S. Aggarwal, Senior Advocate
with Mr. Prakash Kumar, Advocate

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE NAJMI WAZIRI

ORDER
% **22.07.2016**

CM APPL. 18692/2016 (for condonation of delay)

1. For the reasons stated in the application, the delay in re-filing the appeal is condoned. The application is allowed.

ITA 321/2016 & ITA 355/2016

2. It is not in dispute that the issues raised in these appeals stand covered in favour of the Assessee for the earlier Assessment Years by the decision dated 19th October, 2012 in *PHD Chamber of Commerce & Industry v. Director of Income Tax-Exemptions (2013) 357 ITR 296 (Delhi)*.

3. The appeals are, accordingly, dismissed.



S.MURALIDHAR, J



NAJMI WAZIRI, J

JULY 22, 2016

acm