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* **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.

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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

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