THE HON'BLE SRI JUSTICE SANJAY KUMAR
and
THE HON'BLE SRI JUSTICE M.S.K. JAISWAL

ITTA No.185 of 2017

JUDGMENT: **(per SK, J)**

This appeal by the Revenue is sought to be filed under Section 260A of the Income-tax Act, 1961, for consideration of the following substantial question of law:

> Whether, on the facts and in the circumstances of the case, the Appellate Tribunal is right in holding that the income of the assessee would be exempted u/S.11 of the Income-tax Act, 1961, even in the absence of approval u/S.10(23C)(vi) of the Act?

It is however brought to our notice that the very same question of law fell for consideration in ITTA.No.635 of 2015 and by judgment dated 13.07.2016, this Court dismissed the said appeal.

In that view of the matter, the question of law raised in this appeal does not need fresh consideration.

The appeal is accordingly dismissed.

No order as to costs.

SANJAY KUMAR, J

5th JUNE, 2017.

M.S.K. JAISWAL, J

kvni