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

\+ ITA 555/2007

DIRECTOR OF INCOME TAX (EXEMPTION) ..... Petitioner
Through: Mr. Ruchir Bhatia, Sr. Standing Counsel.

versus

TOOL ROOM & TRAINING CENTRE ..... Respondent
Through: None.

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

O R D E R

% **16.03.2017**

The question of law framed is as follows: -

> "Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was correct in law in holding that the Assessee was entitled to exemption under Section 10(22) of the Income Tax Act, 1961?"

It is brought to the notice of the Court that in respect of the respondent/assessee itself for another year, a reference (ITR 78/1997) was made to this Court. That was answered in favour of the assessee and against the Revenue. These facts were noticed in an identical appeal involving the same question of law (ITA 156/2000) - *Director of Income Tax v. Tool Room &*

Training Centre. In the circumstances, question of law in the present appeal is answered against the Revenue and in favour of the assessee.

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

MARCH 16, 2017
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