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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA No. 580/2017**

COMMISSIONER OF INCOME TAX (EXEMPTION) ..... Appellant
Through: Mr. P. Roychaudhuri, Senior Standing Counsel

versus

AKHIL BHARTIYA GRAMEEN VIKAS SANSTHA ..... Respondent
Through: Ms. Shyamalima Borah, Advocate

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% **31.07.2017**

C.M. No. 26890/2017 (exemption)

1. Allowed, subject to all just exceptions.

C.M. No. 26891/2017 (delay)

2. The delay of 164 days in re-filing the appeal is condoned. The application is disposed of.

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3. This is an appeal by the Revenue against the order dated 11th August, 2016 passed by the Income Tax Appellate Tribunal ('ÍTAT') in ITA No. 1037/Del/2014 for the Assessment Year ('AY') 2009 – 2010.

4. The Revenue is aggrieved by the order of the ITAT holding that the registration under Section 12AA of the Income Tax Act, 1961 ('Act') ought

to have been granted to the Assessee as the scope of enquiry under Section 12AA of the Act was narrower than that under Section 11 of the Act.

5. In arriving to the above conclusion, the ITAT has applied the law as explained by this Court in ***Institute of Chartered Accountants of India v. DGIT (Exemptions) 347 ITR 99 (Delhi).***

6. Having heard Mr. P. Roychaudhuri, learned Senior Standing Counsel for the Appellant, and having perused the impugned order of the ITAT, the Court finds that no substantial question of law arises for consideration in this appeal.

7. The appeal is accordingly dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

JULY 31, 2017
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