$~R-127

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

\+ **ITA No. 639/2005**

DIRECTOR OF INCOME TAX (EXEMPTIONS) ..... Appellant

Through: Mr. Rahul Kaushik, Senior Standing Counsel for the Income Tax Department.

versus

SIR SOBHA SINGH PUBLIC CHARITATABLE TRUST ..... Respondent

Through: Ms. Kavita Jha, Mr.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>

% 28.08.2017

1. Revenue is in appeal against an order dated 8th May 2003 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 5698/Del/1998 for the Assessment Year ('AY') 1995-96.

2. While admitting this appeal on 12th July 2006, the following question was framed for consideration:

> "Whether the Income Tax Appellate Tribunal was correct in law in holding that the assessee was entitled to the benefit of Section 11 of the Income Tax Act, 1961?"

3. This Court, in its decision dated 20th August 2014 in ITA Nos. 121/2002 (***The Director of I.T. (Exemption) v. Sobha Singh Public Charitable Trust***) has answered an identical question that arose in the Assessee's own case for

AY 1992-93 in favour of the Assessee and that decision has not been challenged by the Revenue.

4. In that view of the matter, the question framed is answered in the affirmative, i.e. in favour of the Assessee and against the Revenue.

5. This appeal is, accordingly, dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 28, 2017

j