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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 246/2016**

COMMISSIONER OF INCOME TAX
(EXEMPTION) DELHI ..... Appellant
Through: Mr. Rahul Chaudhary, Sr. Standing Counsel with Ms. Lakshmi Gurung, Advocate

versus

ALL INDIA FOOTBALL FEDERATION ..... Respondent
Through: Ms. Anju Jain and Mr. Milesh Sachar, Advocates

CORAM:JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

% **29.05.2017**

1. This is an appeal by the Revenue against the order dated 23rd September, 2015 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No. 6352/Del/2013 for the Assessment Year (AY) 2009-2010.

2. The first question sought to be urged by the Revenue is whether the ITAT had erred in law and in facts by holding that the assessee is entitled to claim of exemption under Section 11 and 12 of the IT Act, 1961. The second question is whether the ITAT fell into error by holding that the Assessee is entitled to claim depreciation, even though the entire purchase cost was allowed as an application of income in the previous years.

3. In deciding the second question, the ITAT has relied on the decision of this Court in ***DIT (E) v. M/s. Indraprastha Cancer Society*** (decision dated 18th November 2014 in ITA No. 384/2014). The Court is, therefore, of the view that no substantial question of law arises therefrom.

4. As regards the first question, the ITAT has followed several decisions of this Court that have dealt with a similar issue. Therefore, even on this issue the Court declines to frame any substantial question of law.

5. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 29, 2017
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