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

\+ **ITA No. 482/2017**

COMMISSIONER OF INCOME TAX – EXEMPTION ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

KATHA ..... Respondent

Through: None.

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% **02.08.2017**

C.M. No. 22532/2017 (delay in filing)

1. For the reasons stated in the application, delay in filing the appeal is condoned. The application is disposed of.

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2. This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') is directed against an order dated 28th November, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.4244/Del/2016 for the Assessment Year (AY) 2010-11.

3. The question sought to be urged by the Revenue in this appeal is whether the ITAT erred in upholding the order of the Commissioner of Income Tax (Appeals) ['CIT (A)'] whereby the Assessee was allowed the benefit of exemption under Section 11 of the Income Tax Act, 1961?

4. According to the Revenue, the case of the Assessee is covered by the proviso inserted in Section 2(15) of the Act with effect from 1^{st} April, 2009 and that since the Assessee has earned income from the sale of books, to the tune of Rs.38,43,805, it should be held to be not carrying out an activity for the charitable purposes.

5. On the above aspect, both the CIT (A) as well as the ITAT have returned concurrent factual findings to the effect that notwithstanding the amount earned through publication or sale of books as noted above, the essential activity of the Assessee remained charitable in nature, viz., imparting education and relief to poor. The Court is not persuaded to hold that the above concurrent factual findings suffer from any perversity requiring interference by this Court.

6. No substantial question of law arises for consideration. The appeal is dismissed with no order as to costs.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 02, 2017
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