$~2

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

\+ ITA 39/2017 & CM No. 2420/2017

COMMISSIONER OF INCOME TAX –
(EXEMPTION) ..... Appellant
Through: Ms. Lakshmi Gurung, Adv.

versus

INDIAN EVANGELICAL TEAM ..... Respondent
Through

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

O R D E R

% 01.03.2017

The ITAT in this appeal by the Revenue under Section 260A of the Income Tax Act, 1961 endorsed the opinion of the CIT(A) that the assessee was entitled to claim charbitable status under Section 11 of the Act. In so holding it relied upon its preview views for AY 2009-10. The ITAT also noted that the question of law urged by the Revenue in that previous year was a subject matter of an appeal that was rejected by this Court. In ITA No. 169/2003, pertaining to AY 1994-95, whereto the issue related to the benefit of Section 11 claimed by the assessee, the Court had observed as follows:

> *"..... 2. The appeal filed by the Revenue being ITA No. 6/2002 against the said order of the ITAT for AY 1992-93 has already been dismissed by this Court on 7th April 2011. The Revenue's appeal ITA 215 of 2002 for AY 1993-94, involving the same question, was dismissed on 24th September 2014.*

3. In that view of the matter, this appeal is dismissed. The question is answered against the Revenue and in favour of the Assessee....”

In the light of the previous orders – mentioned above, no substantial question of law arises. The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

MARCH 01, 2017/kk