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

\+ ITA 1034/2017

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

Through: Mr. Ruchir Bhatia and Mr. Gaurav Khetrapal, Advs.

versus

PRAKASH EDUCATIONAL SOCIETY ..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% 22.11.2017

CM No. 42251/2017 (condonation of delay)

This appeal under Section 260A of the Income Tax Act is highly belated and was re-filed after 1020 days. The application for delay therefore cannot be entertained and is dismissed.

ITA 1034/2017

The Court notices that the facts of this case are squarely covered by the judgment of this Court in Director of *Income Tax Vs. Vishwa Jagriti Mission, 73 DTR (Del) 195*; where it was held that the income in this case had to be treated as earned by the society/Trust set up for charitable purpose under Section 10(23C) read with Section

12A of the Income Tax Act. No substantial question of law therefore arises. The appeal is consequently dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

NOVEMBER 22, 2017
'rs'