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

\+ **ITA 611/2017**

COMMISSIONER OF INCOME TAX-(EXEMPTIONS) ..... Appellant

Through: Mr. Zoheb Hossain, Senior Standing Counsel.

versus

SOCIETY FOR PARTICIPATORY RESEARCH IN ASIA ..... Respondent

Through: None.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% 08.08.2017

1. This appeal has been filed by the Revenue under Section 260A of the Income Tax Act, 1961 (‘Act’) against the order dated 17th February, 2017 passed by the Income Tax Appellate Tribunal (‘ITAT’) in ITA No.1553/Del/2015 for the Assessment Year (‘AY’) 2010-11. In the impugned order, the ITAT has placed reliance on its own order passed for AY 2009-10. Further, in the impugned order, the ITAT has noted that the issues involved in the said appeal were squarely covered in favour of the Assessee while relying upon the earlier decision of the ITAT which has been upheld by this Court in ITA No. 845/2016 by its order dated 25th November, 2016. In the said order dated 25th November, 2016 this Court reiterated its earlier decision in ***India Trade Promotion Organisation v. Director General of Income Tax (2015) 371 ITR 333***.

2. Learned Senior Standing Counsel states that the Revenue has preferred an appeal against the judgment of this Court in ***India Trade Promotion Organisation v. Director General of Income Tax*** *(supra)* and that leave has been granted by the Supreme Court by its order dated 14^{th} July, 2017. A perusal of the said order shows that there is no stay of the judgment.

3. In the considered opinion of this Court, no substantial question of law arises from the impugned order of the ITAT.

4. The appeal is, accordingly, dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 08, 2017
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