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

\+ ITA 1172/2017

THE COMMISSIONER OF INCOME TAX-EXEMPTION ..... Appellant

Through Mr. Ruchir Bhatia, Advocate.

versus

PETROTECH ..... Respondent

Through None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A.K. CHAWLA

O R D E R

% **20.12.2017**

1. The Appellant/Revenue's grievance in this appeal under Section 260A of the Income Tax Act, 1961 (hereafter referred to as 'the Act') is that the Income Tax Appellate Tribunal (ITAT) fell into error in upholding the assessee's plea with respect to the charitable nature of its activities.

2. The assessee is a trust registered under Section 12A of the Act by an order dated 02.08.2000. It also secured registration under Section 80G of the Act for AY 2009-10. The Assessing Officer (AO) after noticing its objects felt that whilst the principal activity was imparting education, nevertheless, the nature of the receipts received by it was of commercial consideration. He, therefore, brought to tax the amount received. The assessee appealed to the Appellate Commissioner to accept its plea after noticing several decisions including that of this Court in *DIT vs. India Habitat Centre*: (2011)

203 Taxman 510. The ITAT's decision has relied on several judgments of this Court including *India Trade Promotion Organisation vs. Director General of Income Tax*: 371 ITR 333; *PHD Chambers of Commerce & Industry vs. DIT*: 357 ITR 296, etc.

3. Having regard to the concurrent findings of fact and ruling in *Indian Trade Promotion Organisation vs. Director General of Income Tax*: 371 ITR 333, this Court is of the opinion that there is no infirmity or error of law in the impugned order calling for interference. No substantial question of law arises.

4. The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

A.K. CHAWLA, J

DECEMBER 20, 2017
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