$~14, 15, 16 and 17.

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

\+ ITA 261/2013

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

Through: Mr. Sanjay Kumar, Advocate.

versus

DELHI PUBLIC SCHOOL SOCIETY ..... Respondent

Through: Mr. Satyen Sethi, Mr. Arta Trana Panda and Ms. Gargi Sethee, Advocates.

ITA 326/2013

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

Through: Mr. Ruchir Bhatia, Ms. Vibhooti, Advocates.

versus

THE DELHI PUBLIC SCHOOL SOCIETY ..... Respondent

Through: Mr. Satyen Sethi, Mr. Arta Trana Panda and Ms. Gargi Sethee, Advocates.

ITA 277/2016 and 278/2016

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

Through: Mr. Zoheb Hossain, Sr. Standing Counsel with Mr. Deepak Anand, Jr. Standing Counsel.

Mr. Ruchir Bhatia and Ms. Vibhooti, Advocates.

versus

THE DELHI PUBLIC SCHOOL SOCIETY ..... Respondent

Through: Mr. Satyen Sethi, Mr. Arta Trana Panda and Ms. Gargi Sethee, Advocates.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% 01.10.2018

The aforesaid caption appeals by the Revenue in the case of Delhi Public School Society in ITA Nos. 261/2013, 326/2013, 277/2016 and 278/2016 relate to the Assessment Years 2008-09, 2009-10, 2006-07 and 2007-08 respectively.

These appeals have been admitted for hearing on the following two substantial questions of law.

> "Whether the Income Tax Appellate Tribunal was correct in law in holding that maintenance charges/franchisee fee received by the respondent assessee from satellite schools is exempted under Section 11(4A) of the Income Tax Act, 1961?
>
> Whether the income received by the assessee is hit by the provisions of Section 11(4A) of the Income Tax Act, 1961?"

Counsel for the parties state and accept that the aforesaid questions of law have to be answered in favour of the assessee and against the Revenue in light of the decision of the Division Bench of this Court in ***Director of Income Tax (Exemption) versus Delhi Public School Society,*** (2018) 403 ITR 49 (Delhi). Ordered accordingly.

Recording the aforesaid, the appeals are disposed of without any order as to costs.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

OCTOBER 01, 2018/MR