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

\+ ITA 280/2018

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

Through: Mr.Ruchir Bhatia, Sr.Standing Counsel.

Versus

PHD CHAMBER OF COMMERCE AND INDUSTRY. Respondent

Through: None.

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

<u>O R D E R</u>

% 09.03.2018

The appellant is aggrieved by the order of the Income Tax Appellate Tribunal (ITAT) which granted the exemption for Assessment Year 2012-2013 under Section 11 read with Section 2(15) of the Income Tax Act. At the outset, this Court notices that the circumstances in the present case are not different from those in the case of *PHD Chamber of Commerce and Industry vs. Department of Income Tax-Exemptions*, (2013) 357 ITR 296 (Delhi) which upheld an order of the ITAT, favouring the assessee.

In these circumstances, there is no merit in the appeal; it is accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MARCH 09, 2018
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