$~42

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

\+ ITA 299/2018

THE COMMISSIONER OF INCOME TAX -EXEMPTION

..... Appellant

Through: Mr. Puneet Rai with Mr. Ruchir Bhatia, Advs.

versus

FORTUNE SOCIETY FOR DEVELOPMENT AND PROMOTION OF INTERNATIONAL BUSINESS

..... Respondent

Through: None.

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

**O R D E R**

% **14.03.2018**

The Revenue questions the dismissal of its appeal on a question about the permissibility of exemption under Section 11 of the Income Tax Act, 1961 (hereafter referred to as "the Act") to the assessee as a society set up to provide education. The ITAT ruled in favour of the assessee by placing reliance on *Deputy Director of Income Tax v. Indraprastha Cancer Society* (ITA 240/2014 decided on 18.11.2014).

In these circumstances, having regard to the object of the assessee society as well as the previous rulings of the Court, no question of law arises. The appeal is dismissed.

**S. RAVINDRA BHAT, J**

**MARCH 14, 2018/kks** **A. K. CHAWLA, J**