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

\+ ITA 267/2018, C.M. APPL.8512/2018

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

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

versus

EKLAVYA FOUNDATION ..... Respondent

Through : Sh. Rohit Kumar Gupta and Ms. Monika Ghai, Advocates.

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

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

% 04.04.2018

The Income Tax Appellate Tribunal's (ITAT) decision holding that the assessee was entitled to the benefit of Section 2(15) read with Section 11 of the *Income Tax Act, 1961* has been questioned by the Revenue in its appeal.

This Court is of the opinion at the outset that for another previous year, similar decision of the ITAT was upheld and the Revenue's appeal dismissed (in *CIT v. Eklavya Foundation,* ITA 232/2018, decided on 23.02.2018]. Consequently, no substantial question of law arises. The appeal is accordingly dismissed along with the pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 04, 2018/ajk