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

\+ ITA 297/2018

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

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

versus

CONSULTANCY DEVELOPMENT CENTRE ..... 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 question of law urged by the Revenue i.e. the applicability of Section 12A of the Income Tax Act, 1961 (hereafter referred to as "the Act") read with Section 2(15) is covered by the previous decision of this Court in the assessee's case in ITA No.14/2018 (Commissioner of Income Tax v. Consultancy Development Centre). In that order, the Court had relied upon *Bureau of Indian Standards v. Director General of Income Tax,* 358 ITR 78. No substantial question of law arises. The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MARCH 14, 2018/kks