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

\+ ITA 300/2018

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

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

versus

INDIA INTERNATIONAL 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 is the applicability of Section 11(23) of the Income Tax Act, 1961 (hereafter referred to as "the Act") read with Section 2(15) of the Act. The Court is of the opinion that both the CIT(A) and ITAT correctly relied upon previous rulings of this Court in *Directorate of Income Tax v. Chiranjeev Charitable Trust* (decided on 18.03.2015). The ITAT had also relied upon its previous order in the assessee's own case to hold that it was carrying on charitable activities within the meaning of Section 2(15) of the Act. Consequently, no substantial question of law arises. The appeal is, accordingly, dismissed.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**MARCH 14, 2018/kks**