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

\+ ITA 493/2018

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

Through: Mr. Ruchir Bhatia and Mr. Puneet Rai, Advocates.

versus

YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF DELHI
..... Respondent

Through: Mr. Satyen Sethi, Mr. Arka Trema Panda and Ms. Gargi Sethee, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE VINOD GOEL

O R D E R

% **25.04.2018**

The Revenue questions an order of the Income Tax Appellate Tribunal (‘ITAT’) which confirmed the Appellate Commissioner’s order.

The CIT(A) had held that the Assessing Officer’s decision to deny the charitable status to the assessee on the ground that it conducted casual and unrecognized courses, was not justified. We notice that the order of the ITAT is in conformity with the previous order of this Court – concerning the same assessee Young Women’s Christian Association of Delhi for A.Y. 2009-10 in ITA 509/2016 (*‘Commissioner of Income Tax vs. Young Women’s Christian*

Association of Delhi', decided on 02.08.2016). The Court had then relied upon the decision in the case of *'Delhi Music Society vs. Director General of Income Tax',* (2013) 357 ITR 265 (Del.). Consequently, no substantial question of law therefore arises for determination.

The appeal is dismissed.

S. RAVINDRA BHAT, J

VINOD GOEL, J

APRIL 25, 2018

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