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

\+ ITA 492/2018

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

Through: Mr. Ruchir Bhatia, Advocate.

versus

JAMNALAL BAJAJ FOUNDATION ..... Respondent

Through:

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

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

% **25.04.2018**

In this appeal the Revenue questions an order of the Income Tax Appellate Tribunal ('ITAT'). Both, the ITAT and the Appellate Commissioner had differed and set aside the Assessing Officer's determination to deny charitable status. The AO had held that the assessee did not file its return in time, and had instead filed it under Section 139(4) of the Income Tax, 1961. The AO's decision was based upon a literal interpretation of the second explanation to Section 11(2) of the Act. The lower appellate authorities in this case relied upon the judgment of the Bombay High Court reported as *'Trustees of Tulsidas Gopalji Charitable and Chaleshwar Temple Trust vs. Commissioner of Income Tax',* 207 ITR 368. This Court is of the opinion that the reliance upon the judgment in the case of *'Trustees of Tulsidas Gopalji Charitable and Chaleshwar Temple Trust'* (supra) was reasonable and the restoration of the charitable status to the assessee, warranted.

No question of law therefore arises. The appeal is dismissed.

S. RAVINDRA BHAT, J

VINOD GOEL, J

APRIL 25, 2018

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