$~18

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

\+ ITA 745/2018

THE COMMISSIONER OF INCOME TAX –EXEMPTION

..... Appellant

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

Versus

THE DELHI PUBLIC SCHOOL SOCIETY ..... Respondent

Through: Mr. Satyen Sethi, Mr. Arta Trana Panda and Ms. Gargi Sethee, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% **01.10.2018**

First issue and question raised in the present appeal pertains to the Income Tax Appellate Tribunal upholding the decision of the Commissioner of Income Tax (Appeals) deleting the addition of Rs.9,75,31,625/- made by the Assessing officer in respect of franchisee fees received by the respondent-assessee from different satellite schools. The aforesaid issue is covered against the Revenue by the decision of this Court in ***Director of Income Tax (Exemption) versus Delhi Public School Society,*** (2018) 403 ITR 49 (Delhi).

The second issue raised by the Revenue on carry forward deficit and set off the same against the income of subsequent year is also covered by the Judgement of the Delhi High Court in ITA No.1075/2008, ***Director of Income Tax versus Raghuvanshi Charitable Trust*** dated 27th July, 2010.

In view of the aforesaid position, no substantial question of law arises for consideration and hence the appeal is dismissed.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

OCTOBER 01, 2018
MR