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

\+   ITA 600/2018

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

Through: Mr. Ruchir Bhatia, Adv. for Revenue.

versus

THE NATIONAL RIFLE ASSOCIATION OF INDIA .... Respondent

Through

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

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

% **21.05.2018**

The Revenue's grievance is that the assessee could not have claimed the benefit under Section 2(15) of the Income Tax Act. The CIT(A) and the ITAT concurrently ruled in favour of the assessee; furthermore for the previous assessment year this Court upheld the benefit of Section 2(15) read with Section 12A of the Act (ITA 807/2016, *Commissioner of Income Tax vs. National Rifle Association of India*).

As a result, no question of law arises for consideration. The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 21, 2018
'dc'