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

\+ ITA 641/2018

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

Through: Mr. Ruchir Bhatia, Advocate.

versus

NATIONAL ACCREDITATION BOARD FOR TESTING AND CALIBRATION LABORATORIES ..... Respondent

Through:

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

O R D E R

% **28.05.2018**

The appellant’s appeal under Section 260-A of the Income Tax Act, 1961 (hereafter ‘the Act’) regarding the benefit of Section 2(15) of the Act and of Section 12 of the Act, is covered by the previous orders of this Court in ITA No.284/2016 (*‘Commissioner of Income Tax (Exemption) Delhi vs. National Accreditation Board for Testing and Calibration Laboratories’*, decided on 02.05.2016). The Court expressed the opinion that the assessee was not engaged in trade, commerce and business and its dominant and main objective is charitable in nature.

No substantial question of law arises; the appeal is therefore dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 28, 2018/nn