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

\+ ITA 14/2018 & CM APPL. 806-808/2018

COMMISSIONER OF INCOME TAX, (EXEMPTIONS),. Appellant

Through: Mr. Zohed Hossain, Sr. Standing Counsel with Mr. Deepak Anand, Advocates

versus

CONSULTANCY DEVELOPMENT CENTRE ..... Respondent

Through: None

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

O R D E R

% 09.02.2018

The question of law urged in the present matter is that in the appeal filed by the Revenue under Section 260A, whether the ITAT fell into error in holding that the assessee was a charitable organisation entitled to the benefit as such defined in Section 2 (15) of the Income Tax Appeal and consequently, entitled to the exemption under Section 12A.

The Court notices that this question has been answered in favour of the assessee concurrently by the CIT(A) and the ITAT who had in turn, relied upon several judgments of this Court, including *Bureau of Indian Standards v. Director General of Income Tax*, 358 ITR 78.

For these reasons, the Court is of the opinion that no question of law arises; the appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 09, 2018/P