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

+ **ITA 1332/2018**

THE COMMISSIONER OF INCOME TAX - EXEMPTION

..... Appellant

Through: Mr.Ruchir Bhatia, Sr. St. Counsel.

versus

PHD CHAMBER OF COMMERCE AND INDUSTRY

..... Respondent

Through: Mr.Madhur Aggarwal, Adv.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

ORDER

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27.11.2018

The issue raised in this appeal in the case of PHD Chambers of Commerce & Industry, which pertains to the year 2010-11, is covered against the Revenue by an earlier decision in ***PHD Chambers of Commerce & Industry v. DIT-Ex. (2013) 357 ITR 296***. This decision had dismissed Income Tax Appeal filed by the Revenue for the assessment year 2009-10. The facts in the present appeal were identical.

In view of the aforesaid position, we find no substantial question of law arises for consideration in this appeal and the same is dismissed.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

NOVEMBER 27, 2018/neelam