

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

112

**ITA-351-2019(O&M)
Date of decision :9.12.2019**

The Commissioner of Income Tax (Exemptions) Appellant

versus

M/s. Bharat Vikas Parishad Maharana Partap Nyas Respondent

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE LALIT BATRA**

Present : Mr. Denesh Goyal, Senior Standing Counsel
for the appellant.

AJAY TEWARI, J. (Oral)

1. This appeal has been filed under Section 260-A of the Income Tax Act, 1961 by the Revenue against the order of the Income Tax Appellate Tribunal, Delhi Benches 'A' Delhi, in ITA NO. 6487/DEL/2018 dated 6.2.2019.
2. Learned Standing counsel is not in a position to deny that the facts of the present case are covered by the decision of this Court passed in *ITA No. 79 of 2017* titled as *The Commissioner of Income Tax (Exemptions) vs. M/s. O.P.Munjhal Foundations, Ludhiana*.
3. Consequently, the present petition stands dismissed in the same terms as in ITA No. 79 of 2017.
4. Since the main case has been dismissed, the pending application, if any also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(LALIT BATRA)
JUDGE**

9.12.2019
anuradha

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No