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

\+ ITA 36/2019

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

Through: Mr.Ruchir Bhatia, Advocate

versus

ACCURATE EDUCATIONAL &
RESEARCH SOCIETY ..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **18.01.2019**

CM APPL. 2347/2019

Exemption allowed, subject to all just exceptions.

The application is disposed of.

ITA 36/2019

1. The Revenue is aggrieved by the order of the ITAT rejecting its appeal. The Revenue had cancelled the exemption granted to the respondent/Assessee, contending that its activities were not charitable. The CIT reversed the decision; the ITAT merely affirmed that position. While doing that, the ITAT relied upon the judgment by the Division Bench of this Court in *India Trade Promotional Organization vs. Director General of Income Tax (Exemptions) & Ors.,* (2015) 371 ITR 333 (Delhi).

2. Besides the fact that the question of law, which the Revenue seeks to agitate is covered by the *India Trade Promotion Organization* (supra), this Court also notices that in respect of the same assessee for a previous year i.e. Assessment Year 2010-2011, the Revenue's appeal was rejected and the ITAT's determination was affirmed [ITA 945/2016, decided on 23.12.2016].

3. For the above reasons, the Court is of the opinion that no substantial question of law arises. The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

JANUARY 18, 2019
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