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

\+ ITA 118/2019 & CM Appl. 5255/2019

THE COMMISSIONER OF
INCOME TAX -EXEMPTION ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate

versus

INDIAN YOUTH CENTRE TRUST ..... Respondent
Through: Presence not given.

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

O R D E R

% **04.02.2019**

In this appeal, the Revenue urges that the decision of the Income Tax Appellate Tribunal (ITAT) in holding that the assessee was entitled to exemption under Section 11 of the Income Tax Act, 1961, is incorrect.

The assessee in this appeal claims to be engaged in the maintaining of National or International Youth Centres. For the relevant years, the assessee reported receipt of some amounts towards fees for conducting various activities.

The Assessing Officer (AO) felt that since the assessee was engaged in providing commercial activity, the proviso to Section 2(15) was attracted. The ITAT ruled – on the basis of this Court's decision in the assessee's own case for other assessment years (ITA No.868 of 2016, decided on 14.12.2016), wherein the judgments in

India Trade Promotion Organization v. DGIT, 2015 (374) ITR 333 and *Institution of Chartered Accounts v. DGIT,* (E), 2013 (358) ITR 91 (Del) were referred to, that the mere circumstance of collection of such amounts did not result in the assessee losing its essential character of being established for charitable purposes.

We are of the opinion that the ITAT's decision is sound in law and facts. No substantial question of law arises. The appeals are accordingly dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 04, 2019
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