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

\+ ITA 197/2019, C.M. APPL.9524/2019

COMMISSIONER OF INCOME TAX- (EXEMPTIONS)..... Appellant
Through : Sh. Zoheb Hossain, Sr. Standing Counsel.

versus

QUALITY COUNCIL OF INDIA ..... Respondent
Through : None.

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

<u>O R D E R</u>

% 06.03.2019

<u>C.M. APPL.9524/2019 (for condonation of delay)</u>

For the reasons mentioned in the application, the application is allowed.

<u>ITA 197/2019</u>

Whether the assessee imparts 'charity' and thus entitled to the benefit of Section 12A of the Income Tax Act, 1916 is the subject matter of the present appeal by the Revenue. At the outset, it is not disputed that the Court had, for previous years, in *Commissioner of Income Tax v. Quality Council of India* [ITA 867/2016 and connected matters, decided on 14.12.2016] held that the assessee is engaged in charitable non-profit activities and is thus entitled to the benefit it claims. No substantial question of law arises for consideration. The appeal is accordingly dismissed along with the pending application.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

MARCH 06, 2019/ajk