

\$~54

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

+ ITA 382/2019 & CM APPL. 17658/2019

THE COMMISSIONER OF INCOME TAX - EXEMPTION

..... Appellant
Through : Mr. Ruchir Bhatia, Sr. Standing
Counsel.

versus

PHD CHAMBER OF COMMERCE AND
INDUSTRY

..... Respondent
Through : Mr. Prakash Kumar and
Ms. Rashmi Sinha, Advocates.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

% **15.04.2019**

Issue sought to be urged in this case is for grant of exemption under Section 11 of the Income Tax Act. This issue, which is sought to be questioned by the Revenue, is covered in the cases of assessee itself in another previous order, i.e, *PHD Chamber of Commerce and Industry vs. Department of Income Tax-Exemptions*, (2013) 357 ITR 296 (Delhi).

The Tribunal appears to have followed the reasoning in that case. No question of law arises. The appeal is dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

APRIL 15, 2019/mk