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

\+ ITA 67/2019

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

Through: Mr. Ruchir Bhatia, Sr. Std. Counsel.

versus

NEW DELHI YOUNG MEN'S
CHRISTIAN ASSOCIATION ..... Respondent

Through: Mr. S. Krishnan & Mr. K. Prasanna, Advs.

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

O R D E R

% **25.01.2019**

The Revenue is aggrieved by an order of the Income Tax Appellate Tribunal (ITAT) which upheld the order of the Appellate Commissioner who granted relief to the assessee. The assessee claimed the benefit of Section 11 and 12 of the Income Tax Act, 1961 (hereafter referred to as 'the Act') on the ground that it was a charitable organization. The Assessing Officer (AO) brought to tax receipts on the ground that they were real income having regard to the nature of activity for which the payments were made. The CIT(A) and the ITAT relied upon several judgments including the ruling in *India Trade Promotions Organization v. DGIT (Exemptions)* 371 ITR 333 to hold that the AO's view was incorrect; accordingly relief was granted to the assessee.

This Court is of the opinion that having regard to the ruling in *India Trade Promotion Organization (supra)* which was followed by the ITAT, no question of law arises.

The appeal is dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

JANUARY 25, 2019
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