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

\+ ITA 440/2019

THE COMMISSIONER OF INCOME TAX - EXEMPTION
..... Appellant
Through : Sh. Puneet Rai, Jr. Standing Counsel.

versus

ERNET INDIA ..... Respondent
Through : Sh. Neeraj Jain and Sh. Aniket. D. Agrawal, Advocates.

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

O R D E R

% **30.04.2019**

The Revenue's appeal complains of wrongful application of the law pertaining to interpretation of Section 2(15) and 12AA of the Income Tax Act, 1961.

At the outset, this Court notices that for another year, the Revenue's appeal – being *Commissioner of Income Tax-Exemption v. ERNET India* [ITA 642/2018, decided on 28.05.2018] was dismissed applying the ratio of *GS1 India v. Director General of Income Tax* (2014) 360 ITR 138. Consequently, no question of law arises. The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

APRIL 30, 2019/ajk