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

\+ ITA 434/2019

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

Through : Sh. Puneet Rai, Jr. Standing Counsel.

versus

CONSTRUCTION INDUSTRY DEVELOPMENT COUNCIL ..... Respondent

Through : None.

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

O R D E R

% 30.04.2019

The Revenue appeals under Section 260A of the Income Tax Act, 1961 [hereafter "the Act"] against the decision of the Income Tax Appellate Tribunal (ITAT) which held that the respondent/assessee was entitled to be registered as a "charitable institution" under Section 2(15) of the Act read with Section 12AA. At the outset, this Court is of the opinion that an identical question was sought to be urged in *Pr. Commissioner of Income Tax-2 v. Construction Industry Dvelopment Council,* [ITA 3/2018, decided on 03.01.2018].

The Court rejected the Revenue's appeal, holding that the ITAT's decision was correct and in accordance with the previous binding authorities of the Court. No substantial question of law arises. The appeal is accordingly dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

APRIL 30, 2019/AJK