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

\+ **ITA 614/2019**

THE COMMISSIONER OF INCOME TAX –EXEMPTION ..... Appellant
Through: Mr. Puneet Rai and Mr. Ruchir Bhatia, Advocates.

versus

RAILWAY SPORTS PROMOTION BOARD ..... Respondent
Through

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **12.07.2019**

1. This is an appeal filed by the Revenue against an order dated 30th November, 2018 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 4833/Del/2016 for the Assessment Year ('AY') 2006-07.

2. The question sought to be urged by the Revenue is whether the ITAT erred in upholding the order of the Commissioner of Income Tax (Appeals) ['CIT (A)'] which held that the objects and activities of the Assessee were to promote sports persons in the Ministry of Railways and participation in sports events outside India is not covered under Section 11 (1) (c) of the Income Tax Act, 1961 ('Act'). In the circumstances, it was held that the expenditure was applied for the purposes of outside India and accordingly the deletion as ordered by the CIT (A) except Rs. 6,68,300/- was upheld.

3. Having heard learned counsel for the Revenue and having examined the impugned order of the ITAT, the Court is of the view that it suffers from no legal infirmity.

4. No substantial question of law arises for consideration of the Court the Appeal is accordingly dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 12, 2019
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