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

\+ **ITA 716/2019**

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

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

versus

BHARAT BHUSHAN JAIN CHARITABLE
TRUST ..... Respondent

Through: None.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

ORDER

% **02.08.2019**

1. This is an appeal by the Revenue against an order dated 12th February 2019 passed by the ITAT in ITA 750/Del/2018.

2. The question urged by the Revenue is whether the ITAT was justified in allowing the Assessee's appeal and in directing the Commissioner of Income Tax (Exemption) ['CIT(E)'] to grant the Assessee exemption under Section 80G of the Income Tax Act, 1961 ('the Act').

3. The case of the Revenue is that the Assessee had not commenced any activity as set forth in the Trust Deed and had only given a donation to another educational institution and this could not be considered to be a

charitable activity undertaken by it. The Court finds that the ITAT has placed reliance on the decision dated 6th February 2019 of a co-ordinate Bench of the ITAT in ***Bharat Vikash Parishad Maharana Pratap Nyas v. CIT(E)*** (ITA No.6487/Del/2018) where in similar circumstances the exemption under Section 80G(5) of the Act was allowed by the ITAT after taking note of the decision of the Punjab and Haryana High Court in ***CIT(E) v. Sant Girdhar Anand Paramhans Sant Ashram (2018) 408 ITR 79 (P&H).***

4. Having heard learned counsel for the Revenue, the Court is of the view that the view formed by the ITAT in the impugned order was a plausible one to take and in the facts and circumstances of the case. No substantial question of law arises. The appeal is dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 02, 2019 / tr