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

\+ **ITA 754/2019**

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

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

versus

ALL INDIA FINE ARTS AND CRAFTS SOCIETY
..... Respondent

Through: Mr.Salil Kapoor with Mr.Sumit Lalchandani and Mr.Sidharth Kanwar, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **19.08.2019**

1. The Revenue is in appeal against an order dated 14th February, 2019 passed by the ITAT in ITA No.1449/Del/2013 for the Assessment Year ('AY') 2009-10.

2. The question sought to be urged by the Revenue is whether the ITAT erred in allowing relief to the Assessee, following the decision of this Court in ***India Trade Promotion Organisation v. DGIT (E) (2015) 371 ITR 333 (Del)*** and holding that merely because a small percentage of the income of the Assessee is from letting out of its premises and sale of paintings, the

essential activity of the Assessee would not cease to be charitable for the purposes of Sections 11 and 12 of the Income Tax Act, 1961.

3. Having heard learned counsel for the Revenue, and having examined the impugned order of the ITAT, this Court is of the view that the ITAT has committed no legal error in applying the law explained by this Court in the aforementioned decision. No substantial question of law arises.

4. The appeal is dismissed.

S.MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 19, 2019
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