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

\+ ITA 963/2019 & CM APPL. 50939-50940/2019

THE COMMISSIONER OF INCOME TAX - EXEMPTION

..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

INDIAN OLYMPIC ASSOCIATION ..... Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% **26.11.2019**

1. The Revenue has preferred the present appeal to assail the order dated 19.07.2018 passed by the ITAT Delhi, "B" Bench in ITA 1130/Del/2016 relating to assessment year 2011-12. The issue before the Tribunal was whether the Respondent assessee was not entitled to be treated as a charitable institution under Section 2 (15), by virtue of the proviso to the said section. The Tribunal has held in favour of the Respondent assessee. The issue raised in the present appeal was raised in the case of the assessee for the assessment year 2009-10 in ITA 110/2019, and this Court vide order dated 04.02.2019 held that no substantial question of law arises for consideration.

2. Following the decision in ITA 110/2019, we dismiss this appeal since no

substantial question of law arises.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 26, 2019
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