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

\+ ITA 1020/2019

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

Through: Mr.Shlok Chandra and Ms.Madhura M.N, Advocates

versus

INDIA HIV/AIDS ALLIANCE ..... Respondent

Through: None

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

O R D E R

% 24.12.2019

C.M. No. 55192/2019 (delay in re-filing)

1. By this application the applicant seeks condonation of delay of 138 days in re-filing the application. For the reasons stated in the application, the delay is condoned.

2. The application stands disposed of in the aforesaid terms.

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3. The present appeal is directed against the order dated 23rd January, 2019 passed by the Income Tax Appellate Tribunal Delhi Bench "C", New Delhi in ITA No. 7210/Del/2017, whereby the appeal preferred by the respondent-assessee was allowed by the Tribunal and the Tribunal held that the respondent was covered by Section 2(15), and not to proviso thereof, of the Income Tax Act.

4. The findings returned by the Tribunal are completely factual. By the impugned order the Tribunal had also decided ITA No. 716/Del/2017, which related to the assessment year 2010-11. The appeal preferred by the revenue in ITA 651/2019 from the same common order has been rejected by this Court on 23rd July, 2019, while observing that no substantial questions of law arises for consideration.

5. No substantial question of law arises in present appeal. Accordingly, the appeal is disposed of.

VIPIN SANGHI, J

SANJEEV NARULA, J

DECEMBER 24, 2019

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