

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

NAGPUR BENCH : NAGPUR

CIVIL APPLICATION (CAT) NO.31 OF 2018  
IN INCOME TAX APPEAL ST. NO.16856 OF 2018

Commissioner of Income Tax  
(Exemption), Pune.

... Applicant  
Appellant

- Versus -

M/s. Vidarbha Cricket Association

... Respondent

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Shri A. Parchure, Advocate for Applicant/Appellant.

Shri K.P. Dewani, Advocate for Respondent.

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CORAM : NITIN JAMDAR AND  
ANIL S. KILOR, JJ.

DATE : 12 FEBRUARY 2021

P.C. :

Heard learned Counsel for the parties.

2) The delay is of five days, which has been satisfactorily explained. Civil Application for condonation of delay is allowed.

**INCOME TAX APPEAL ST. NO.16856 OF 2018**

Heard learned Counsel for the parties.

2) This appeal pertains to Assessment Year 2013-14. We admit the Appeal on the following substantial questions of law :

- (i) *Whether on the facts and in the circumstances of the case and in law, the Hon'ble Income Tax Appellate Tribunal is right in allowing the benefit of Sections 11 and 12 to the assessee, particularly when the proviso to Section 2(15) of the I.T. Act was applicable in the assessee's case, as the assessee was carrying out commercial activities ?*
- (ii) *Whether on the facts and in the circumstances of the case and in law, the Hon'ble ITAT was right in overlooking the fact that the activity of running a sports recreation club is not at all a part of the 'Aims and Objects of the Association' as per 'Constitution Memorandum And Rules' of the assessee Trust and, therefore, the assessee was not entitled to claim the expenses incurred on Vidarbha Cricket Association Recreation Club as expenses on the objects of the Trust ?*
- (iii) *Whether on the facts and in the circumstances of the case and in law, the Hon'ble ITAT is right in holding that the receipts from the restaurant and bar should not be taxed u/s 2(15) of the I.T. Act,*

*1961 and thereby allowing the exemption under Sections 11 and 12 of the I.T. Act, 1961 ?*

3) Shri Dewani, learned Counsel waives service of notice on behalf of Respondent.

(ANIL S. KILOR, J.)

(NITIN JAMDAR, J.)

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Kamal  
Jeswani

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by Kamal  
Jeswani  
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