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IN THE HIGH COURT OF DELHI

ITR Nos.153-154 of 1996

Date of Decision:- April 19, 2004

The Director of Income Tax.....Petitioner

Through: Mr.R.C.Pandey with Mr.Ajay Jha  
Advocates.

Versus

M/s.Gian Bharti Trust.....Respondent

Through: Mr.Satish Khosla, Advocate.

CORAM:-

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR.JUSTICE DALVEER BHANDARI

- i) Whether Reports of the local papers may be allowed to see the judgment?
- ii) To be referred to the Reporters or not?
- iii) Whether the judgment should be reported in Digest?

B.C.PATEL, C.J. (ORAL)

These two references are at the instance of the Revenue for the assessment years 1984-85 and 1985-86. Ultimately, the Tribunal allowed the appeals and held that the income received from the Educational Institution in the hands of the assessee trust has to be exempted under Section 10(22) of the Income Tax Act, 1961. The question referred by the Tribunal is as follows:-

"Whether on the facts and in the circumstances of the case, the learned I.T.A.T. was correct in law in granting exemption under Section 10(22) of the Act to the assessee trust?"



Since this decision of the Tribunal is based upon the decision of another case, namely, Aditanar Educational Institution and as the said matter was carried in appeal before the Apex Court, learned counsel for the Revenue fairly stated that in view of the decision reported in Aditanar Educational Institution v. Additional Commissioner of Income Tax (1997) 224 ITR 310, this case is covered by the aforesaid judgment.

In view of the said aspect, the references are required to be answered in favour of the assessee and against the Revenue.

The references stand disposed of accordingly.

  
CHIEF JUSTICE

  
DALVEER BHANDARI, J.

April 19, 2004  
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