



26 &amp; 27 #

**% 03.02.2011**

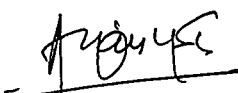
Present: Ms. Prem Lata Bansal, Sr. Standing Counsel for the appellant/Revenue.  
Mr. Ajay Vohra, Advocate with Ms. Kavita Jha and Mr. Somnath Shukla, Advocates for the respondent/assessee.

**+ ITA 1431/2010 & ITA 1470/2010**

(Common orders)

The issue raised in these appeals stand covered against the Revenue in the assessee's case only which pertains to earlier assessment years. The question respect of allowing exemption under Section 11 & 12 of the Income-Tax Act was decided by the Tribunal and appeal preferred by the Revenue thereagainst i.e. ITA 556/2006 was dismissed on 16<sup>th</sup> November, 2006 on the ground that no substantial question of law arises. Other questions of law were decided in ITA 930/2009 & 589/2008 on 27<sup>th</sup> July, 2010.

Following those judgments, these appeals are disposed of holding that no substantial question of law arises.

  
A.K. SIKRI, J.  
M.L. MEHTA, J.**FEBRUARY 03, 2011**

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