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* **IN THE HIGH COURT OF DELHI AT NEW DELHI****Date of Decision: 13.11.2017**

+ ITA 964/2017

THE COMMISSIONER OF INCOME TAX-EXEMPTION

..... Appellant

versus

THE FERTILIZERS ASSOCIATION OF INDIA

..... Respondent

And connected matter:

+ ITA 966/2017

Present: Mr. Ruchir Bhatia with Mr. Puneet Rai &
Mr. Gaurav Khetarpal, Advs. for appellant.
Mr. Mayank Jain with Mr. Parmatma Singh &
Mr. Madhur Jain, Advs. for respondent.

CORAM:**HON'BLE MR. JUSTICE S. RAVINDRA BHAT****HON'BLE MR. JUSTICE SANJEEV SACHDEVA****S. RAVINDRA BHAT, J.(ORAL)**

The appeals are dismissed. For detailed judgment, the decision
in ITA No.964/2017 dated 13.11.2017 may be referred to.

S. RAVINDRA BHAT, J**SANJEEV SACHDEVA, J****NOVEMBER 13, 2017****kks**