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

% Judgment delivered on: 28.11.2017

+ ITA 1065/2017

COMMISSIONER OF INCOME TAX (EXEMPTION)..... Appellant

versus

RAGUVANSHI CHARITABLE TRUST, Respondent

Advocates who appeared in this case:

For the Appellant(s) : Mr. Sanjay Kumar, Sr.
Standing Counsel

with Mr. Rahul Chaudhary, Adv.

For the Respondent(s) : None.

CORAM:-

HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

S. RAVINDRA BHAT, J. (OPEN COURT)

1. The question of law sought to be urged by the Revenue in this appeal under Section 260A of the Income Tax Act, 1961 is whether the findings of the ITAT with respect to its claim for double deduction by the assessee – a charitable trust under Section 12A of the Income Tax Act was justified.

2. The assessee established a school under the name Guru Gram



Public School International at Gurgaon and was notified as public charitable trust on 23.09.2004 after which it claimed deduction under the Income Tax Act. For the relevant assessment year (AY-2010-11), claim for depreciation on capital assets and additions made to fixed assets, was treated as double deduction and a sum of Rs. 34,02,284/- was disallowed.

3. The assessee succeeded in appeal before CIT(A) after taking into account the several judgments including the ruling of this court in *Directorate of Income Tax Vs. Vishwa Jagriti Mission*, 262, CTR 558, the ITAT granted relief granting double deduction. The Revenue urges that quite apart from the finding of the double deduction, the other question – which is not covered by the *Vishwa Jagriti Mission (Supra)*, with respect to applicability of Section 11(6). On this aspect, the ITAT held that the amendment to the Section 11 was perspective. On this too, the Court holds that no question of law arises. We also notice that in *Commissioner of Income Tax Vs. Seth Anandram Jaipuria Education Society* (2017), 394 ITR 712 and *Director of Income Tax & Anr. Vs. Al-Ameen Charitable Fund Trust*, (2016) 383 ITR 517, it was held that the plain language of amendment of Section 11(6) of the Income Tax Act, 1961, made through the Finance (No. 2) Act 2014, established its parliamentary intent in computing income for charitable trust, only with effect from 01.04.2015. The Karnataka High Court took note of the Legislation as well as the memorandum explaining the provisions and circulars issued by the Central Board of Direct Taxes from time to time.



4. Therefore, this Court is of the opinion that on this aspect too, the question of law urged does not arise.
5. The appeal is therefore dismissed.

**S. RAVINDRA BHAT
(JUDGE)**

**SANJEEV SACHDEVA
(JUDGE)**

**NOVEMBER 28, 2017
'rs'**

