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

+ **ITA 185/2022 & CM APPL.29698/2022**

COMMISSIONER FOR INCOME TAX (E) DELHI Appellant

Through: Mr.Ajit Sharma, Sr.Standing Counsel.

versus

M/S. INDIA EVANGELICAL TEAM. Respondent

Through:

% Date of Decision: 08th July, 2022

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

J U D G M E N T

MANMOHAN, J (Oral):

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961 ('the Act') challenging the order dated 24th May, 2019 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.4763/Del/2016 for the Assessment Year 2012-13.

2. Learned counsel for the appellant submits that ITAT has erred in allowing the benefit of exemption under Section 11 of the Act which was denied by the Assessing Officer because the Assessee society is set up for religious activities while claiming charitable status. He states that ITAT dismissed the appeal of the Revenue by relying on ITAT's own decision rendered in assessee's case bearing ITA No.5251/Del/2014 for the



assessment year 2011-12. In the present appeal, it has been averred that the appeal against ITAT's decision for the assessment year 2011-12 is pending before this Court bearing ITA No.822/2018.

3. However, this Court vide order dated 25th April, 2022 has dismissed ITA No.822/2018 preferred by the Revenue by holding as under:

“Learned counsel for the appellant prays further time to comply with the order dated 3rd August, 2018.

However, this Court is of the view that the appellant has had more than sufficient time to comply with the order dated 3rd August, 2018.

Learned counsel for the respondent states that the issue raised in the present appeal had also arisen in the Assessment Years 2005-06, 2007-08 and 2008-09. He states that no appeal had been filed against the Tribunal judgment with regard to the aforesaid assessment years – which were in favour of the respondent-assessee. He also points out that an appeal being ITA 39/2017 filed by the Department for the Assessment Year 2010-2011 was dismissed by the learned predecessor Division Bench vide order dated 1st March, 2017. The said order is reproduced herein below:-”

“O R D E R

01.03.2017

The ITAT in this appeal by the Revenue under Section 260A of the Income Tax Act, 1961 endorsed the opinion of the CIT(A) that the assessee was entitled to claim charitable status under Section 11 of the Act. In so holding it relied upon its previous views for AY 2009- 10. The ITAT also noted that the question of law urged by the Revenue in that previous year was a subject matter of an appeal that was rejected by this Court. In ITA No. 169/2003, pertaining to AY 1994-95, whereto the issue related to the benefit of Section 11 claimed by the assessee, the Court had observed as follows:

“..... 2. The appeal filed by the Revenue being ITA No. 6/2002 against the said order



of the ITAT for AY 1992-93 has already been dismissed by this Court on 7th April 2011. The Revenue's appeal ITA 215 of 2002 for AY 1993-94, involving the same question, was dismissed on 24th September 2014.

3. In that view of the matter, this appeal is dismissed. The question is answered against the Revenue and in favour of the Assessee....”.

In the light of the previous orders – mentioned above, no substantial question of law arises. The appeal is, therefore, dismissed.”

4. In the light of the previous orders, no substantial question of law arises for consideration in the present appeal. Accordingly, the present appeal along with pending application is dismissed.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

JULY 8, 2022

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