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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 173/2023**

COMMISSIONER OF INCOME TAX (EXEMPTIONS) DELHI

..... Appellant

Through: Mr Abhishek Maratha, Sr. Standing
Counsel with Mr Akshat Singh, Jr.
Standing Counsel.

versus

QUALITY COUNCIL OF INDIA

..... Respondent

Through:

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

23.03.2023

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[Physical Hearing/Hybrid Hearing (as per request)]

**CM APPL. 13850/2023 [Application filed on behalf of the appellant
seeking condonation of delay of 102 days in filing the appeal]**

1. This is an application moved on behalf of the appellant/revenue, seeking condonation of delay in filing the appeal.
2. According to the appellant/revenue, there is a delay of 102 days.
3. Having regard to the period of delay, we are inclined to condone the same.
4. The delay is accordingly condoned.
5. The application is disposed of.

**CM APPL. 13851/2023 [Application filed on behalf of the appellant
seeking condonation of delay of 109 days in re-filing the appeal]**

6. This is an application moved on behalf of the appellant/revenue. Via

ITA 173/2023

page 1 of 2



the application, the appellant/revenue seeks condonation of delay in re-filing the appeal.

7. According to the appellant/revenue, there is delay of 109 days.

8. Having regard to the reasons given in the application, the delay is condoned.

9. The application is disposed of.

ITA 173/2023

10. This appeal concerns Assessment Year (AY) 2014-15.

11. The short issue which arose for consideration before the Income Tax Appellate Tribunal [in short, “the Tribunal”] was: whether the activities carried out by the respondent/assessee and the consideration received thereto are in the nature of trade, commerce or business?

12. According to Mr Abhishek Maratha, learned senior standing counsel who appears on behalf of the appellant/revenue, the issue raised in the instant appeal is covered by the decision of a coordinate bench of this court dated 14.12.2016 in ITA 867/2016, titled *Commissioner of Income Tax-(E) v. Quality Council of India*, concerning AY 2009-10.

12.1 In these circumstances, no substantial question of law arises for our consideration. The appeal is, accordingly, closed.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

MARCH 23, 2023/r

[Click here to check corrigendum, if any](#)

ITA 173/2023

page 2 of 2