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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 18/2023**

COMMISSIONER OF INCOME TAX (EXEMPTIONS) DELHI

..... Appellant

Through: Mr Abhishek Maratha, Sr. Standing
Counsel.

versus

INDIAN TRADE PROMOTION ORGANISATION

..... Respondent

Through: Mr Mayank Nagi, Adv.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

% **13.01.2023**

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

CM Appl.1377/2023[Application filed on behalf of appellant seeking
condonation of delay of 92 days in filing the appeal]

CM Appl.1378/2023[Application filed on behalf of appellant seeking
condonation of delay of in 85 in re-filing the appeal]

1. The above-captioned applications have been filed on behalf of the appellant/revenue for condoning the delay in filing and re-filing the appeal.

1.1 According to the appellant/revenue, there is a delay of 92 days in filing the appeal and 85 days in re-filing the appeal.

2. Mr Mayank Nagi, who appears on behalf of the respondent/assessee, does not oppose the prayer made by the appellant/revenue to condone the delay in filing and re-filing the appeal.

3. Accordingly, the delay is condoned.

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4. Applications are disposed of, in the aforesaid terms.

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5. This appeal concerns Assessment Year (AY) 2013-14.

6. We are informed that the issue which arises for consideration in the instant appeal also arose between the same parties in AY 2009-10, 2010-11 and 2011-12.

6.1 We are also informed that a coordinate bench of this court *via* judgement dated 11.01.2022, rendered *inter alia*, in ITA 3/2022, titled ***Commissioner of Income Tax v India Trade Promotion Organisation***, has ruled in favour of the respondent/assessee.

7. Broadly, the issue which arose for consideration before the Income Tax Appellate Tribunal [in short, “Tribunal”] was whether rental income which was disclosed by the respondent/assessee in the notes to account appended to its balance sheet, was the respondent’s/assessee’s accrued income.

8. The Assessing Officer (AO), based on the disclosure in the notes to account, concluded that the income had accrued and therefore, was chargeable to tax.

8.1 The facts, as obtaining on record, according to the Commissioner of Income Tax (Appeals) [in short, “CIT(A)”] and the Tribunal revealed that there was a dispute with regard to the rent obtaining between National Science Centre & Crafts Museum and the respondent/assessee.

9. It is in these circumstances that both CIT(A) and the Tribunal concluded that no income had accrued to the respondent/assessee.

9.1 We agree with the view taken by the Tribunal and also respectfully

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follow the decision of the coordinate bench of this court in the
aforementioned appeal.

10. According to us, no substantial question of law arises for our
consideration. Therefore, appeal is closed.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JANUARY 13, 2023 /r

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

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