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

+ ITA 203/2022

DY. COMMISSIONER FOR INCOME TAX (EXEMPTION)

Through: Mr.Ajit Sharma, senior standing
counsel.

..... Appellant

versus

PROFESSIONAL ASSISTANCE FOR DEVELOPMENT ACTION

Through: Mr.Piyush Kaushik, Advocate.

..... Respondent

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Date of Decision: 19th 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)

CM APPL. 31444/2022

Keeping in view the averments in the application, the delay in filing the present appeal is condoned.

Accordingly, the application stands disposed of.

ITA 203/2022

1. Present Income Tax Appeal has been filed challenging the Order passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.2826/Del./2017 for the Assessment Year 2012-13.



2. Learned counsel for the Appellant states that the ITAT has erred in not appreciating the fact that the activities of rendering services etc. by the respondent are in the nature of trade, commerce or business which are not charitable in nature and therefore hit by proviso to section 2(15) of the Income Tax Act 1961 ('the Act').

3. He also states that the ITAT has erred in directing the Assessing Officer to allow the exemption under Section 11 of the Act without appreciating the fact that the assessee cannot be treated to be engaged in charitable activities.

4. In the present case, the ITAT has dismissed the appeal of the Revenue relying on decision of its co-ordinate Bench in assessee's own case in ITA No. 3662/Del./2015 for the Assessment Year 2011-12.

5. The Revenue had preferred an appeal against the said decision of the Tribunal, which was dismissed by this Court in ITA 198/2022 vide Order dated 15th July, 2022. In light of the decision of this Court in assessee's own case in ***CIT vs. Professional Assistance for Development Action [ITA 198/2022]***, the present appeal is dismissed.

MANMOHAN, J

MANMEET PRITAM SINGH ARORA, J

JULY 19, 2022
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