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

+ **ITA 353/2023**

+ **ITA 360/2023**

COMMISSIONER OF INCOME TAX
(EXEMPTION) DELHI

..... Appellant

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

versus

INDIAN EVANGELICAL TEAM

..... Respondent

Through: None.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE MANMEET PRITAM SINGH ARORA

ORDER

% **10.07.2023**

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

CM Appl.34151/2023 in ITA 353/2023 [*Application filed by the appellant/
revenue seeking condonation of delay of 186 days in filing the appeal*]

CM Appl.34172/2023 in ITA 360/2023 [*Application filed by the
appellant/revenue seeking condonation of delay of 186 days in filing the
appeal*]

1. These are the applications filed on behalf of the appellant/revenue seeking condonation of delay in filing the appeals.
2. According to the appellant/revenue, in each of the appeals, there is a delay of 186 days.
3. Having regard to the assertions made in the applications, the delay is condoned.

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4. The applications are disposed of, in the aforesaid terms.

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5. These appeals concern Assessment Years (AY) 2016-17 [ITA No.353/2023] and 2015-16 [ITA 360/2023].

6. Mr Abhishek Maratha, learned senior standing counsel, who appears on behalf of the appellant/revenue, fairly concedes that the question of law proposed in the instant appeals is covered by the judgment of a coordinate bench dated 29.10.2015 rendered in ITA 169/2003, titled *Director of Income Tax (Exemption) vs. M/s Indian Evangelical Team*.

7. Besides this, reference is also made to another judgment dated 08.07.2022 rendered in ITA 185/2022, titled *Commissioner for Income Tax (E) Delhi vs. M/s India Evangelical Team*.

8. Accordingly, the above-captioned appeals are closed, as no substantial question of law arises for our consideration.

RAJIV SHAKDHER, J

MANMEET PRITAM SINGH ARORA, J

JULY 10, 2023/pmc

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