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

+ **ITA 36/2023 & CM Nos.2464-65/2023**

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

% **19.01.2023**

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

CM No.2464/2023[Application filed on behalf of appellant seeking
condonation of delay of 92 days in filing the appeal] & **CM**
No.2465/2023[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 prayers made in the applications.
3. Accordingly, the delay is condoned.
4. The applications are disposed of, in the aforesaid terms.

ITA 36/2023

page 1 of 3



ITA 36/2023

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

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 referred to by the respondent/assessee in the notes to account appended to its balance sheet], was part of the 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 reveal that there was a dispute with regard to the rent 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 there was no accrual of income.

9.1 We agree with the view taken by the Tribunal and also respectfully 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, the appeal is closed.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JANUARY 19, 2023

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Click here to check corrigendum, if any

ITA 36/2023

page 3 of 3