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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 418/2023**

COMMISSIONER OF INCOME TAX (EXEMPTIONS)

..... Appellant

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

versus

**INDO FRENCH CENTRE FOR PROMOTION OF ADVANCED
RESEARCH** Respondent

Through: Ms Shashi M.Kapila, Mr Sushil
Kumar and Mr Pravesh Sharma,
Advocates.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

01.08.2023

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

CM APPL. 38672/2023 [*Application filed on behalf of the appellant
seeking condonation of delay of 300 days in re-filing the appeal*]

1. This is an application moved on behalf of the appellant/revenue,
seeking condonation of delay in re-filing the appeal.

1.1 According to the appellant/revenue, there is a delay of 300 days.

2. Although, Ms Shashi M.Kapila, who appears on behalf of the
respondent/assessee, says that she opposes the condonation of delay, since
the delay is only in re-filing, we are inclined to condone the delay.

3. Accordingly, the delay is condoned.

4. The application is disposed of.

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5. This appeal concerns Assessment Year (AY) 2014-15. *Via* this appeal, the appellant/revenue seeks to assail the order dated 20.07.2021 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].

6. Mr Maratha has proposed the following questions of law:

“(1) Whether on the facts and in the circumstances of the case and in law, Hon'ble Income Tax Appellate Tribunal has erred in ignoring the fact that in this case, transaction of 'foreign contribution' was not between the Government of India and Government of France but directly between Government of France and the assessee society?

(2) Whether on facts and in circumstances of the case and in law, Hon'ble ITAT has erred in allowing the benefit of exemption u/s 11 & 12 of the Income Tax Act, to the assessee?

(3) Whether the impugned order passed by Hon'ble Income Tax Appellate Tribunal is perverse both on law and facts?”

7. It is not disputed by Mr Maratha that the first two questions of law are covered by a decision of the coordinate bench dated 30.10.2014 passed in ITAs 427/2014 and 428/2014, titled ***Director of Income Tax (E) v. Indo French Centre.***

8. In view of the aforesaid, the third question which has been proposed does not arise for consideration.

9. The appeal is accordingly closed, as no substantial question of law arises for our consideration.

10. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

AUGUST 1, 2023/v
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Click here to check corrigendum, if any

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