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

+ **ITA 57/2023**

COMMISSIONER OF INCOME TAX EXEMPTION DELHI

..... Appellant  
Through: Mr Abhishek Maratha, Sr. Standing  
Counsel.

versus

PHD CHAMBER OF COMMERCE AND INDUSTRY

..... Respondent  
Through: None.

**ITA 58/2023**

COMMISSIONER OF INCOME TAX (EXEMPTIONS) DELHI

..... Appellant  
Through: Mr Abhishek Maratha, Sr. Standing  
Counsel.

versus

PHD CHAMBER OF COMMERCE AND INDUSTRY

..... Respondent  
Through: None.

**CORAM:**

**HON'BLE MR JUSTICE RAJIV SHAKDHER**

**HON'BLE MS JUSTICE TARA VITASTA GANJU**

**ORDER**

**30.01.2023**

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



**CM APPL. 4195/2023 in ITA 57/2023**

**CM APPL. 4197/2023 in ITA 58/2023** [*Applications filed on behalf of the appellant seeking condonation of delay of 92 days in filing the appeals*]

**CM APPL. 4196/2023 in ITA 57/2023**

**CM APPL. 4198/2023 in ITA 58/2023** [*Applications filed on behalf of the appellant seeking condonation of delay of 110 days in re-filing the appeals*]

1. These are applications moved on behalf of the appellant/revenue seeking condonation of delay in filing and re-filing the appeals.
2. According to the appellant/revenue, there is delay of 96 days in filing the appeals and 110 days in re-filing the appeals.
3. For the reasons given in the applications, the delay is condoned.
4. The applications are accordingly disposed of.

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5. The issue which arises for consideration is: whether the activity carried out by the respondent/assessee is a charitable activity?
6. To be noted, the respondent/assessee had obtained exemption under Section 11 of the Income Tax Act, 1961 [in short, "Act"]. The Assessing Officer (AO) had noted that the respondent/assessee had received fee from members as well as non-members.
7. We may also note that ITA 57/2023 concerns Assessment Year (AY) 2013-14, while ITA 58/2023 concerns AY 2014-15.
8. The Tribunal notes and Mr Abhishek Maratha confirms that the issue raised in the instant appeal is covered by the decision of the coordinate bench of this court, rendered in the assessee's case, concerning AY 2006-07

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and AY 2007-08.

8.1 This decision is dated 19.10.2012 and has been rendered in ***PHD Chamber of Commerce & Industry v. Director of Income Tax-Exemptions*** (2013) 357 ITR 296.

8.2. We are also informed that the said decision was assailed by the revenue by way of Special Leave Petition, which was dismissed.

9. In view of the above, the appeals are closed, as, according to us, no substantial question of law arises for our consideration.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**JANUARY 30, 2023 / tr**

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

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