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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 575/2024, CM APPL. 73856/2024, CM APPL. 73857/2024 & CM APPL. 73858/2024

PRINCIPAL COMMISSIONER OF INCOME TAX - 10, DELHI
.....Appellant

Through: Mr. Abhishek Maratha, Sr. Standing Counsel alongwith Mr. Apoorv Agarwal, JSC and Mr. Parth Samwal, JSCs, Ms. Nupur Sharma, Mr. Gaurav Singh, Mr. Bhanukaran Singh Jodha, Ms. Muskaan Goel and Mr. Kamakshraj Singh, Advocates.

versus

FINANCIAL INCLUSION TRUST
.....Respondent

Through: Mr. Arvind Kumar, Advocate.

CORAM:
HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

% **ORDER**
17.12.2024

CM APPL. 73856/2024, CM APPL. 73857/2024

1. Issue notice.
2. Learned counsel appearing for the respondent accepts notice.
3. Learned counsel for the respondent strongly opposes these applications. However, we consider it apposite to allow the same.



4. For the reasons stated in these applications, the same are allowed.

ITA 575/2024

5. The appellant has filed the present appeal under Section 260A of the Income Tax Act, 1961 (hereafter *the Act*) impugning an order dated 03.11.2023 passed by the Income Tax Appellate Tribunal in ITA No.2001/DEL/2020 in respect of Assessment Year 2009-10.

6. The Revenue has projected the following questions for consideration of this Court:

“(1) Whether in the facts and circumstances of the case, Hon'ble ITAT was justified in the eyes of law in confirming the decision of CIT(A) without giving its independent findings on merits and just agreeing with the finding of the Ld. CIT(A)?

(2) Whether in the facts and circumstances of the case, Hon'ble ITAT was justified in the eyes of law in confirming the decision of the CIT(A) without considering the fact that the assessee failed to discharge its primary onus of proving the genuineness of grants received?

(3) Whether in the facts and circumstances of the case, Hon'ble ITAT was justified in the eyes of law in agreeing with the decision of the CIT(A) without considering the fact that the assessee trust was not registered u/s 12A for the year under consideration and thus not eligible for exemption u/s 11(1)(d) of the Income-tax Act, 1961 was not admissible to the assessee with respect to the amount of Rs.44,25,05,000/- received from Bandhan-Konnagar?”

7. However, the learned counsel appearing for the Revenue has confined the present appeal to Question no.3 as stated above and submits that there is no decision by this Court in respect of the said issue.

8. In view of the above, the appeal is admitted in respect of Question no.3.



9. List in its own course.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 17, 2024

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Click here to check corrigendum, if any