

आयकर अपीलिय अधिकरण, दिल्ली न्यायपीठ "डी", नई दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'D', NEW DELHI**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री आर.कापांडा, लष्ठा सदस्य का समक्ष
BEFORE MS. SUSHMA CHOWLA, JM & SH.R.K.PANDA, AM

आयकर अपील सं. / ITA No.1667/Del/2016

निर्धारण वर्ष / Assessment Year: 2010-11

The ITO(E),
Ward-1(2), New Delhi.

.....अपीलार्थी / Appellant

vs

M/s. Institute for Human Development,
NIDM Building, I.P.Estate,
Mahatma Gandhi Marg,
New Delhi-110002.
PAN-AAATIO390L

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर स□/ Appellant by : Dr. V.K.Chadha, Sr.DR

प्रत्यर्थी की ओर स□/ Respondent by : Sh. Saubhagya Aggarwal, Adv.

सुनवाई की तारीख / Date of Hearing: 04.12.2019	घोषणा की तारीख / Date of Pronouncement: 04.12.2019
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आदेश / ORDER

PER SUSHMA CHOWLA, JM:

The appeal filed by Revenue is against order of CIT(A)-36, New Delhi dated 20.01.2016 relating to assessment year 2010-11 passed u/s 143(3) of the Income Tax Act, 1961 (in short "Act").

2. The Ld. DR for the Revenue on the other hand pointed out that once the assessee has violated the provisions of section 13(1)(c)/13(1)(d) of the Act, then the assessee is not entitled to claim the deduction u/s 11 & 12 of the Act.

3. The Ld.AR for the assessee at the outset pointed out that the issue raised in the present appeal is squarely covered by the order of the Tribunal in assessee's own case in ITA No.5503/Del/2012 relating to Assessment Year 2009-10, order dated 10.10.2014.

4. We have heard the rival contentions and perused the record. The issue which arises in the present appeal is against the claim of deduction u/s 11 & 12 of the Act. There is a violation of provision of section 13(1)(c)/13(1)(d) of the Act. An addition of Rs.1,50,000/- has been made on account of aforesaid violation. However, the issue which arises in the present appeal filed by the Revenue is whether in such circumstances where there is violation of 13(1)(c)/13(1)(d) of the Act, is the assessee entitled to claim the deduction on the balance income.

5. We find that the aforesaid issue stand covered by the order of Tribunal in assessee's own case in earlier years. The CIT(A) in para 11 has reproduced the findings of the Tribunal. We are making reference to the aforesaid findings of the Tribunal but for the sake of brevity, not reproducing the same. Applying the same parity of reasoning as in the earlier year, we find no merit in denial of the deduction claimed u/s 11 &

12 of the Act on the balance income in the hands of the assessee. Ground of appeal raised by the Revenue is thus dismissed.

6. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 04th day of December, 2019.

Sd/-

Sd/-

(R.K.PANDA)

लक्षा सदस्य/ACCOUNTANT MEMBER

(SUSHMA CHOWLA)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली / दिनांक Dated : 04th December, 2019.

** Amit Kumar **

आदशा की प्रतिलिपि अग्रहित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. मुख्य आयकर आयुक्त / The Pr. CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
6. गार्ड फाईल / Guard file.

आदशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार, आयकर अपीलीय अधिकरण ,दिल्ली
Assistant Registrar, ITAT, Delhi