

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

Before Ms. Suchitra Kamble, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

(Through Video Conferencing)

ITA No. 6776/Del/2017 : Asstt. Year : 2013-14

ACIT(E), Circle-2(1), New Delhi	Vs	Young Womens Christian Association of Delhi, Ashoka Road, New Delhi-110001
(APPELLANT)		(RESPONDENT)
PAN No. AAATY0027H		

**Assessee by : Sh. A. T. Panda, Adv.
Revenue by : None**

Date of Hearing: 17.06.2021	Date of Pronouncement: 29.06.2021
------------------------------------	--

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the revenue against the order of the Id. CIT(A)-40, New Delhi dated 23.08.2017.

2. Following grounds have been raised by the revenue:

"1. On the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in ignoring the fact that the Receipt of Blue Triangle Family Hostel BTFH is in nature of business/commerce and falls under 'advancement of any other object of general public utility' which hits the proviso of section 2(15) of IT Act."

3. The moot point involved in the appeal is that the AO held that the receipt of the hostel fees of the trust is in the nature of business and commerce, whereas the Id. CIT (A) held that the

surplus receipts are being used for the charitable purpose and hence calls for no interference for grant of exemption u/s 11. The order of the Id. CIT (A) was based on the orders of the revenue for the earlier assessment years 2010-11, 2011-12 and 2012-13. The issue has been already examined by the Tribunal and held that the surplus receipts from the hostel are used for advancement of any other object of general public utility.

4. This issue has been adjudicated by the Co-ordinate Bench of the Tribunal in the case of the assessee in ITA No. 2760/Del/2017 for the assessment year 2012-13 vide order dated 16.02.2021 wherein the Tribunal observed as under:

- 1. Order of Ld. CIT (A) dated 28.08.2016 for the A.Ys. 2010-11 & 2011-12.*
- 2. Order of ITAT dated 15.02.2016 in ITA No.1019/Del/2013 for the A.Y. 2009-10.*
- 3. Order of ITAT dated 07.11.2017 in ITA No.5202/Del/2016 for the A.Y. 2010-11.*
- 4. Order of the Hon'ble High Court dated 02.08.2016 in ITA No.509/2016 for the A.Y. 2009-10*

3. We have perused the order of the Hon'ble High Court wherein the appeal of the revenue has been dismissed by the Hon'ble Jurisdictional High Court referring to the decision of the Court in the case of Delhi Music Society Vs DGIT 357 ITR 265 wherein it was held that the assessee is a charitable organization and the receipts of the assessee are eligible for exemption.

4. Keeping in view the fact that the Id. CIT (A) has rightly deleted the addition based on the judgment of the Hon'ble Jurisdictional High Court, we hereby decline to interfere with the order of the Id. CIT (A).

5. No material difference in the facts of the case or in the proposition of the law have been brought before us by either of the parties. Keeping in view the fact that the Id. CIT (A) has rightly deleted the addition based on the judgment of the Hon'ble Jurisdictional High Court, we hereby decline to interfere with the order of the Id. CIT (A).

6. In the result, the appeal of the revenue is dismissed.
Order Pronounced in the Open Court on 29/06/2021.

Sd/-

(Suchitra Kamble)
Judicial Member

Dated: 29/06/2021

Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR