

Commissioner Of Income Tax ... vs Gs1 India (Formerly Ean India) on 21 March, 2018

Author: S. Ravindra Bhat

Bench: S. Ravindra Bhat, A. K. Chawla

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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 333/2018

COMMISSIONER OF INCOME TAX (EXEMPTIONS),
NEW DELHI

..... Appellant

Through: Mr. Asheesh Jain and Mr. Ajit
Sharma, Sr. Standing counsel with
Mr. Adnan Siddiqui, Advocate.

versus

GS1 INDIA (FORMERLY EAN INDIA)

..... Respondent

Through: Mr. Rishabh Sancheti, Ms. Padma
Priya and Mr. Dhruv Sharma,
Advocates.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% 21.03.2018 The Revenue's appeal questions the decision of the Income Tax Appellate Tribunal (ITAT) for A.Y. 2011-12. It is contended that the ITAT fell into error in holding that the respondent/assessee was a charitable trust, and therefore, be treated under Section 2(15) read with Section 10(23C)(iv) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

The ITAT in this case relied upon the decision of this Court in another case of the assessee for a previous year (Commissioner of Income Tax-(Exemptions) vs. M/s GS1 India, ITA 691/2017 decided on 16.02.2018). The ITAT in this case relied upon the previous order of this Court in the case of M/s GS1 India vs. Director General of Income Tax (Exemption) and Anr., W.P.(C) 7797/2009 dated 26.09.2013.

This Court notices that the same issue for another A.Y. was held in favour of the assessee and against the Revenue (in the case of Commissioner of Income Tax vs. M/s GS1 India, ITA 691/2017 decided on 16.02.2018).

The Court had in both its previous judgments - dated 26.09.2013 in W.P.(C) 7797/2009 as well as in the appeal bearing ITA No.691/2017 decided on 16.02.2018 held that the assessee is entitled to the benefit under Section 10(23C)(iv) of the Act and also for its registration under Section 12AA (1) of

the Act.

In these circumstances, no substantial question of law arises. The appeal is dismissed.

S. RAVINDRA BHAT, J A. K. CHAWLA, J MARCH 21, 2018 nn