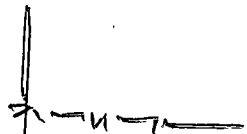



Sr. No.	Date	Orders
		<p>* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ ITA 15/2003</p> <p>JAINA CHARITABLE TRUST Appellant Through Mr Harish Malhotra</p> <p>versus</p> <p>COMMISSIONER OF INCOME TAX Respondent Through Mr R.D. Jolly with Mr Rajiv Awasthi</p> <p>CORAM: HON'BLE MR. JUSTICE T.S. THAKUR HON'BLE MR. JUSTICE BADAR DURREZ AHMED</p> <p><u>ORDER</u> 08.09.2005</p> <p>%</p> <p>We have heard learned counsel for the parties at some length and perused the orders under appeal. The Tribunal has, on appreciation of the available material and the circumstances of the case, recorded a clear finding of fact to the effect that the trust has sold its property comprising three flats in a multi-storey building to one of its own trustees and thereby benefited the said trustee. Such a transfer was in violation of the provisions of Section 13 (1) (c) and Section 11 of the Income-Tax Act, 1961. The Tribunal has, on that basis, reversed the order passed by the Commissioner of Income-Tax and upheld the order passed by the Assessing Officer denying the benefit of exemption u/s 11 to the assessee.</p>
		<p>ITA 15/2003</p>

Signature Not Verified

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physical file have been compared and
the digital data is as per the physical
file and no page is missing.

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Sr. No.	Date	Orders
		<p>2. There is, in our view, no error or perversity in the finding recorded by the Tribunal, nor does any substantial question of law otherwise arises for our consideration in the present appeal.</p> <p>Dismissed.</p> <div data-bbox="1125 608 1437 785"> T.S. THAKUR, J</div> <div data-bbox="1031 807 1464 906"> BADAR DURREZ AHMED, J</div> <p>SEPTEMBER 08, 2005 sd</p>
		TA 15/2003