

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2931 OF 2013

DIRECTOR OF INCOME TAX (EXEMPTIONS), NEW DELHI APPELLANT(S)

VERSUS

IOT TRUST FOUNDATION RESPONDENT(S)

O R D E R

1. Learned counsel for the parties agree that the issue in the present appeal is covered by an order rendered by a three Judge Bench of this Court in Civil Appeal Nos. 5437-5438 of 2012 and other connected appeals, dated 19th February, 2020.

2. In that view of the matter, we find that the view taken by the High Court and the Income Tax Appellate Tribunal, Delhi Bench, is in consonance with the law laid down by this Court in the captioned appeals.

3. The appeal is, accordingly, dismissed.

4. Pending application(s), if any, stands disposed of.

.....CJI.
[B. R. GAVAI]

.....J.
[AUGUSTINE GEORGE MASIH]

NEW DELHI
15TH MAY 2025

ITEM NO.103

COURT NO.1

SECTION XIV-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL NO. 2931/2013

DIRECTOR OF INCOME TAX (EXEMPTIONS), NEW DELHI APPELLANT(S)

VERSUS

IOT TRUST FOUNDATION RESPONDENT(S)

Date : 15-05-2025 This appeal was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH

For Appellant(s) :

Mr. S Dwarakanath, A.S.G.
Mr. Rupesh Kumar, Sr. Adv.
Mr. Raj Bahadur Yadav, AOR
Mr. Raghav Sharma, Adv.
Ms. Astha Singh, Adv.
Mrs. Gargi Khanna, Adv.
Mrs. Rekha Pandey, Adv.

For Respondent(s) :

Mr. Munawwar Naseem, Adv.
Ms. Namrata Langade, Adv.
M/S. Dua Associates, AOR

UPON hearing the counsel, the Court made the following
O R D E R

The appeal is dismissed in terms of the signed
order, which is placed on the file.

(POOJA SHARMA)
COURT MASTER (SH)

(ANU BHALLA)
COURT MASTER (NSH)