Commissioner of Income Tax, Faridabad v. Economic Development and Associates

ITA 134/2007

ITA 134/2007 | 2007-04-30

ADB mission consultancy remuneration exemption sustained on the appointment and undisputed coverage.

10(6)(via) | 260A

High Court of Punjab and Haryana | Division Bench | Justice M.M. Kumar | Justice Rajesh Bindal

Assessment years: 1997-98

Scope of this order

The exemption remained allowed for this engagement and receipt.

01 FACTS OF THE CASE

Economic Dev. and Associates was engaged by the Asian Development Bank for an Indian micro-enterprise study. Against a USD 7,000 task remuneration, it received Rs.3,88,716 in AY 1997-98 and claimed exemption.

Source: PDF p. 1

02 DISCUSSION BY THE HON'BLE COURT

The Tribunal examined the appointment letter and agreement and treated the work as an expert mission under Article 56(2) of the ADB Act, 1966. The High Court recorded that coverage of the services under section 10(6)(via) was not disputed before it.

Source: PDF p. 2

03 JUDICIAL DECISION

Revenue's appeal was dismissed; the Tribunal's view did not give rise to a question of law.

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04 OUTCOME / IN WHOSE FAVOUR

The exemption remained allowed for this engagement and receipt.

Source: PDF p. 3

05 EXPERT COMMENTS

Read the appointment evidence with the result — The source identifies a domestic consultant and a specific task-related appointment. Merely receiving money from an international institution is not the evidentiary basis stated here.

Retain both statutory strands — The reasoning refers to section 10(6)(via) and the expert-mission provision of Article 56(2). The note reports their use in this decision without inventing missing nationality or approval findings.

Keep the holding within the recorded dispute — Revenue's proposed question concerned a firm, but the Court recorded undisputed coverage of these services. The result is not a blanket exemption for all consultancy income.

Source: PDF p. 3

SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete source PDF reviewed: 3 physical pages.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 3 physical source pages read and visually inspected. SHA-256: 9fd9a34dd03ada27beb3807a07f7c187c37e3d3402ba6460409474b20874a833.

STATUTORY SCOPE

Sections and disposition are recorded only to the extent stated in this source order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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