

**IT : Where assessee cricket association was contributing towards promotion and popularity of cricket but at same time its activities were also concentrated for generation and augmentation of revenue by exploiting popularity of game and towards monopolisation and having dominant control over cricket, to exclusion of others, assessee would not be entitled to exemption under section 11 as its activities no more fall under definition of charitable purposes as per provisions of section 2(15)**



**[2019] 109 taxmann.com 219 (Chandigarh - Trib.)**

**IN THE ITAT CHANDIGARH BENCH 'B'**

**Punjab Cricket Association**

**v.**

**Assistant Commissioner of Income-tax, Circle 6(1), Mohali**

**SANJAY GARG, JUDICIAL MEMBER  
AND DR. B.R.R. KUMAR, ACCOUNTANT MEMBER  
IT APPEAL NO. 427 (CHD.) OF 2017  
[ASSESSMENT YEAR 2010-11]  
SEPTEMBER 12, 2019**

**Ajay Vohra** Sr. Counsel and **Rajesh Marwah, CA** *for the Appellant.* **Manjit Singh** *for the Respondent.*

**ORDER**