

The Commissioner of Income-Tax (Exemptions) & Anr. v. M/s. Anand Social and Education Trust

ITA No. 110 of 2022 c/w ITA No. 114 of 2022

2026:KHC:40097-DB | 2026-07-29

Following lead judgment in ITA No. 112/2022 (AY 2009-10), Revenue's appeals for AY 2011-12 challenging deletion of alleged unaccounted UG/PG/COMED-K fee additions dismissed.

Income-tax Act, 1961: sections 2(24)(iia), 11, 12, 132, 153A and 260A

High Court of Karnataka at Bengaluru | 2-judge bench (Division Bench) | S.G. Pandit, J. | Dr. K. Manmadha Rao, J.

Assessment years: 2011-12

Substantial Question of Law No. 3 left open

Paragraph 5 (PDF p. 6) answers Questions 1 and 2 in favour of the assessee while leaving Question 3 open.

01 FACTS OF THE CASE

The Revenue filed ITA No. 110 of 2022 and ITA No. 114 of 2022 under section 260A for AY 2011-12 challenging the common ITAT 'C' Bench order dated 29.05.2020 (in ITA No. 2657/Bang/2017 and ITA No. 2545/Bang/2017) which deleted search-assessment additions for alleged unaccounted UG, PG, and COMED-K cancellation seat fees.

Source: [Paragraphs 1-3; PDF pp. 1-5 \(20260729_KAHC010120182021.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Applying its lead judgment of even date (29.07.2026) in ITA No. 112/2022 and connected matter for AY 2009-10, the Division Bench held that the same reasoning governed the appeals for AY 2011-12.

Source: [Paragraphs 4-5; PDF pp. 5-6 \(20260729_KAHC010120182021.pdf\)](#)

03 JUDICIAL DECISION

Substantial Questions of Law Nos. 1 and 2 in both appeals were answered in favour of the assessee and against the Revenue, Substantial Question of Law No. 3 was left open, and both appeals stood dismissed.

Source: [Paragraph 5; PDF p. 6 \(20260729_KAHC010120182021.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (M/s. Anand Social and Education Trust); Questions 1 & 2 answered for assessee, Question 3 left open, and Revenue appeals dismissed.

Source: [Paragraph 5; PDF p. 6 \(20260729_KAHC010120182021.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Uniform multi-year extrapolations across a 7-year section 153A block (AYs 2008-09 to 2014-15) based on uncorroborated loose sheets from two years cannot survive judicial scrutiny.

Source: [Full judgment PDF \(6 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260729_KAHC010120182021.pdf\)](#)

Reviewed from the complete 6-page official High Court judgment PDF (20260729_KAHC010120182021.pdf, SHA-256: 33f6e2b095663dfao85c8e373fe0b01abdae639a2b3ca98814eb7bbd911f6083).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Primary source verified page-by-page (6 physical pages, 87,607 bytes, SHA-256: 33f6e2b095663dfao85c8e373fe0b01abdae639a2b3ca98814eb7bbd911f6083). Cloud Google Drive File ID: 1xifUz8-3-B6WbHBT7YnzRRrKCgqNcoJa (<https://drive.google.com/file/d/1xifUz8-3-B6WbHBT7YnzRRrKCgqNcoJa/view>).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

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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