The Commissioner of Income Tax, CIT(A) Exemption & Anr. v. M/s. Ananda Social and Education Trust

ITA No. 167 of 2022 c/w ITA No. 107 of 2022

2026:KHC:40001-DB | 2026-07-30

Following lead judgment in ITA Nos. 112/2022 & 168/2022, Revenue's appeals for AY 2014-15 challenging deletion of alleged unaccounted UG/PG/COMED-K fee additions dismissed.

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

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

Assessment years: 2014-15

01 FACTS OF THE CASE

The Revenue preferred ITA No. 167 of 2022 and ITA No. 107 of 2022 under section 260A for AY 2014-15 challenging the common ITAT Bengaluru order dated 29.05.2020 (in ITA No. 2660/Bang/2017 and ITA No. 2548/Bang/2017) deleting search additions for alleged unaccounted medical college fees.

Source: PDF pp.1–4, captions and paras 1–3

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench applied its judgment in ITA 112/2022 and ITA 168/2022 between the same parties, stating that it had considered identical substantial questions. The present five-page order adopts that result rather than repeating the lead judgment's examination of the seized material.

Source: PDF p.5, para 4

03 JUDICIAL DECISION

Following the judgment in ITA Nos. 112/2022 and 168/2022, the Court answered Substantial Questions of Law Nos. 1 and 2 in favour of the assessee and against the Revenue, left Question No. 3 open, and dismissed both appeals.

Source: PDF p.5, para 5

04 OUTCOME / IN WHOSE FAVOUR

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

Source: PDF p.5, para 5

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

The follow-on order applies the lead judgment to this assessment: These separately numbered appeals concern AY 2014-15. The Court applied ITA 112/2022 and its connected appeal for AY 2009-10; it did not repeat the full evidentiary analysis in this shorter order. The common Tribunal decision does not erase the separate assessment year or dockets, and the relief should be tracked against the particular pair of appeals identified in the caption. (PDF p.5, paras 4–5)

The incorporated reasoning must be read with its evidentiary limits: The referenced lead judgment examined whether the Tribunal had considered the seized material and whether Revenue had shown perversity. This follow-on disposition should therefore be supported by that lead analysis when cited on the quality of evidence. The short order alone does not supply a fresh finding about every student, fee receipt or seized entry for this year. (PDF p.5, paras 4–5)

The express reservation prevents an overbroad exemption claim: The Court answered questions 1 and 2 for the assessee and left question 3 open. The latter question included the challenge concerning sections 11 and 12. Dismissal of Revenue's appeals should not be converted into an independent affirmative ruling on every exemption issue. In applying the result, retain both the favourable answers and the reserved question. (PDF p.5, para 5)

Source: PDF p.5, paras4–5

SOURCE & VERIFICATION

Original judgment PDF (20260730_KAHC010120142021.pdf)

All 5 original pages read and visually reviewed; SHA-256 verified. Source-based analysis, not current-law clearance.

All five panels re-reviewed against the original on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Only provisions expressly stated in this order are indexed. Subsequent treatment and current law have not been independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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