

Commissioner of Income Tax (Exemptions), Jaipur v. Jaipur Development Authority (and Connected Appeals)

D.B. Income Tax Appeal Nos. 150/2017, 284/2010, 151/2017, 152/2017, 349/2017, 45/2018 & 254/2018

[2026:RJ-JP:2869-DB] | D.B. ITA No. 150/2017 & Batch | 2026-01-22

Charitable exemption under Section 11 read with Section 2(15) proviso for a statutory urban development authority on Supreme Court remand following Ahmedabad Urban Development Authority (2022) 449 ITR 1 (SC); consequential relief under Sections 11(2), 11(3), and 13(8).

Income-tax Act, 1961: sections 2(15), 11, 11(2), 11(3), 12A, 13(8), 260A

High Court of Judicature for Rajasthan | 2-judge bench (Division Bench, Jaipur Bench) | Acting Chief Justice Sanjeev Prakash Sharma | Justice Baljinder Singh Sandhu

Assessment years: 2007-08, 2008-09, 2009-10, 2010-11, 2011-12

Common judgment disposing of seven connected Revenue appeals on Supreme Court remand

Disposes of D.B. ITA Nos. 150/2017, 284/2010, 151/2017, 152/2017, 349/2017, 45/2018, and 254/2018 remanded by the Supreme Court to examine applicability of Ahmedabad Urban Development Authority (2022) 449 ITR 1 (SC).

01 FACTS OF THE CASE

Revenue filed seven appeals challenging ITAT orders granting registration and exemption under Sections 11 and 12A to Jaipur Development Authority (JDA), a statutory urban development body constituted under the Jaipur Development Authority Act, 1982. Earlier dismissals had been remanded by the Supreme Court to verify applicability of ACIT (Exemptions) v. Ahmedabad Urban Development Authority (2022) 449 ITR 1 (SC).

Source: [PDF pp. 1-4, paras 1-4](#)

02 DISCUSSION BY THE HON'BLE COURT

The Division Bench noted that in Ahmedabad Urban Development Authority (para 253 D.1), the Supreme Court expressly affirmed the Rajasthan High Court decisions in CIT v. Jodhpur Development Authority (2016) 287 CTR 473 (Raj) and CIT v. Jaipur Development Authority, holding that statutory urban development authorities perform objects of general public utility under Section 2(15) and are entitled to exemption under Section 11. Once the primary issue of registration and Section 11 eligibility stands affirmed in favour of JDA, the ancillary questions regarding accumulation under Sections 11(2) and 11(3) and operation of Section 13(8) also stand answered in the assessee's favour.

Source: [PDF pp. 4-6, paras 4-10](#)

03 JUDICIAL DECISION

Dismissing all seven Revenue appeals, the High Court held that no substantial question of law survived in light of the Supreme Court declaration in Ahmedabad Urban Development Authority and confirmed the ITAT orders granting Section 11 exemption and consequential benefits under Sections 11(2), 11(3), and 13(8).

Source: [PDF pp. 6-7, paras 10-12](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - All seven Revenue appeals dismissed; ITAT orders upholding Section 11 exemption for Jaipur Development Authority affirmed.

Source: [PDF p. 7, para 12](#)

05 AKHB REVIEW POINT

For statutory development and housing authorities, Ahmedabad Urban Development Authority (2022) 449 ITR 1 (SC) settles that regulatory and statutory town-planning functions qualify as advancement of general public utility under Section 2(15), carrying consequential entitlement to accumulation benefits under Sections 11(2) and 11(3).

Source: [AKHB analysis based on PDF pp. 4-7](#)

SOURCE & VERIFICATION

[High Court of Judicature for Rajasthan official judgment PDF - AKHB Repository \(20260122_RJHC020962072017.pdf\)](#)

7-page official High Court of Judicature for Rajasthan judgment PDF (20260122_RJHC020962072017.pdf, 99,345 bytes).

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

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STATUTORY SCOPE

Applies Sections 2(15), 11, 11(2), 11(3), 12A, and 13(8) of the Income-tax Act, 1961. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full 7-page primary judgment PDF text read and verified page-by-page. Decided on remand from the Supreme Court applying ACIT (Exemptions) v. Ahmedabad Urban Development Authority (2022) 449 ITR 1 (SC).

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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