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

D.B. ITA Nos.150/2017, 284/2010, 151/2017 and 152/2017

2026:RJ-JP:2869-DB | 2026-01-22

Four Jaipur Development Authority appeals dismissed on the covered charitable-exemption issues and the limited remand controversy.

Income-tax Act,1961: sections 2(15), 10(20), 11, 11(2), 11(3), 13(8)

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

Assessment years: Not specified in order text

01 FACTS OF THE CASE

The common order captions four Revenue appeals concerning Jaipur Development Authority:150/2017,284/2010,151/2017 and 152/2017. The Court reviewed earlier proceedings, including ITA 218/2017 decided on 2 August 2024 after remand, involving charitable status and application of sections 11 and 11(3). The present remand history also included the Supreme Court order dated 29 November 2024.

Source: PDF pp.1–5, captions and paras 1–8

02 DISCUSSION BY THE HON'BLE COURT

The earlier decision applied ACIT v. Ahmedabad Urban Development Authority, 449 ITR 1, to the charitable-exemption issue, with section 11(3) consequential. In the present hearing Revenue pressed the section 10(20) issue. The Supreme Court passage reproduced by the Court recorded that the assessee had never claimed that exemption. Other questions were treated as already decided in the earlier proceedings, rather than freshly adjudicated on new evidence.

Source: PDF pp.3–7, paras 2–16

03 JUDICIAL DECISION

Applying the prior decision and the cited Supreme Court authority, the Court dismissed the four appeals.

Source: PDF pp.6–7, paras 13–16

04 OUTCOME / IN WHOSE FAVOUR

Revenue appeals dismissed in favour of Jaipur Development Authority.

Source: PDF p.7, para 16

05 EXPERT COMMENTS

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

Section 11 and section 10(20) were different routes: The Court's reasoning distinguishes charitable exemption from a local-authority exemption that the assessee had not claimed. An argument directed at section 10(20) did not displace the covered section 11 issue. A comparable dispute must identify the exemption actually claimed and the question remaining after remand, rather than treating the authority's name or public role as the whole tax analysis. (PDF pp.6–7, paras 9–16)

The procedural history limits the fresh holding: The order reproduces historical questions concerning expenditure, depreciation and other matters, but does not newly determine each underlying factual issue. It relies on earlier decisions said to remain unchallenged and confines the present controversy accordingly. Those reproduced questions should not be converted into new findings or into a general allowance for every expenditure of a development authority. (PDF pp.3–6, paras 3–12)

Keep the four appellate identities and the exemption limits: This PDF captions four appeals and does not allocate assessment years to them. The common result preserves those four dockets. Nor does applying the cited charitable-purpose precedent establish that every development authority automatically qualifies: the prior decisions and statutory conditions remain material. (PDF pp.1–2,6–7)

Source: PDF pp.6–7, paras9–16

SOURCE & VERIFICATION

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

All 7 original pages read and visually reviewed; source hash verified.

Source and all five panels checked on 21 October 2026.

Open cited source rendition

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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