WP No.7641 of 2005 — educational society; name absent from supplied judgment

WP No.7641 of 2005

WP No.7641 of 2005; decided 24 October 2005 | 2005-10-24

Settlement admission refusal sustained within limited judicial review.

Income-tax Act,1961: sections 245C, 245D, 158BC

High Court of Andhra Pradesh | Division Bench | B. Sudershan Reddy | S. Ananda Reddy

Assessment years: Block period: AY1997-98 to date of search in July2002

01 FACTS OF THE CASE

An educational society challenged rejection of its settlement application after a search and block-assessment proceedings. It relied on numerous branches, differing accounting methods and voluminous records, and disclosed additional income of Rs.6,10,83,167. The complete supplied judgment identifies WP 7641/2005 but contains no party name; no society name is inferred.

Source: PDF pp.1–4 and 10–13

02 DISCUSSION BY THE HON'BLE COURT

The Court distinguished filing a settlement application from entitlement to admission. It declined to reassess the Commission's factual conclusion about complexity: investigation had already progressed and the assessment was completed. The petitioner identified no prejudicial statutory or procedural breach and alleged no bias, fraud or malice against the Commission.

Source: PDF pp.12–14 and 17–21

03 JUDICIAL DECISION

The writ petition was dismissed without costs on 24 October 2005. The Court found no ground for interference with rejection of the settlement application.

Source: PDF pp.21–22

04 OUTCOME / IN WHOSE FAVOUR

The refusal of admission remained effective. Cancellation of charitable registration was under separate Tribunal challenge and was not decided here. The source inconsistently dates the Commission's order as 3 November 2004 on page 1 and 3 January 2005 on page 5; neither date is silently substituted.

Source: PDF pp.1–2, 5 and 21

05 EXPERT COMMENTS

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

Volume did not establish a right to settlement: The society's case emphasized numerous students, branches and transactions. The Court nevertheless treated the Commission's assessment of investigative complexity as distinct from the volume of records. Disclosure of additional income and a desire for finality did not automatically secure admission under the historical scheme considered. (PDF pp.12–14 and 19–21)

Frame judicial review around a demonstrated defect: The Court applied the restricted review described in Jyotendrasinhji: statutory contravention causing prejudice, with bias, fraud or malice as separate grounds. Repeating why the facts deserved a different assessment could not replace an identified defect in the decision-making process. (PDF pp.17–21)

Keep the separate tax disputes separate: The judgment concerns access to settlement, not a fresh computation of block income or disposal of the registration appeal. The competing income figures and alleged payments to members are context; this dismissal should not be cited as a final High Court determination of each addition or charitable exemption. (PDF pp.2–4, 14 and 20–21)

Source: PDF pp.12–14 and 19–21

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 22-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

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

STATUTORY SCOPE

Current law and subsequent treatment not 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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