Commissioner of Income Tax (Exemptions) v. Hyderabad Cricket Association

I.T.T.A. 52/2022

No neutral citation stated in source | 2023-10-12

Revenue challenge to Tribunal remand rejected as factual and raising no substantial question of law.

260A

High Court for the State of Telangana | Division Bench | P. Sam Koshy | Laxmi Narayana Alishetty

Assessment years: 2008-09

01 FACTS OF THE CASE

Revenue challenged the Tribunal's 8 March 2021 order in ITA 511/Hyd/2015 concerning Hyderabad Cricket Association for AY 2008-09. The Tribunal had considered its coordinate Bench's 25 October 2017 order in the same assessee's earlier AY 2006-07 and 2007-08 matters, numbered 509 and 510/Hyd/2015. Consequential orders in those earlier matters had favoured the assessee.

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02 DISCUSSION BY THE HON'BLE COURT

The Court regarded the Tribunal's finding as purely factual. Since the matter had been remanded, it found no question of law, much less a substantial question of law, arising from that remand in this case.

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03 JUDICIAL DECISION

The Revenue appeal was rejected, with no order as to costs. Pending miscellaneous applications were closed.

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04 OUTCOME / IN WHOSE FAVOUR

The Tribunal's remand survived Revenue's challenge. This order did not itself finally grant exemption or determine the tax consequences for AY 2008-09.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Earlier-year outcomes explain the remand context — The favourable consequential orders mentioned by the Court relate to the earlier years used by the Tribunal as comparators. They should not be rewritten as a final favourable assessment for AY 2008-09. The present result is preservation of the remand, whose implementation is not described here.

The absence of a substantial question is case-specific — The Court links its conclusion to a factual finding and the particular remand before it. This is not a reasoned universal rule that every remand order is immune from a legal challenge. A different dispute would require examination of its own grounds and the actual Tribunal directions.

Exemption merits require the underlying decisions — The parties' names and earlier favourable orders do not establish a holding on charitable purpose, commercial activity or any particular exemption condition. Those issues are not analysed in this source. For advice on the Association's substantive entitlement, the cited Tribunal decisions and subsequent remand outcome are necessary.

Source: PDF p.2

SOURCE & VERIFICATION

Telangana High Court original order - verified repository copy

Complete 4-page supplied source; all pages read.

All 4 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All four source pages read and visually inspected. The short order does not determine charitable status, exemption entitlement or the outcome of the current remand.

STATUTORY SCOPE

Section 260A is on the cover. AY 2008-09 is the present appeal; AY 2006-07 and 2007-08 appear only as earlier comparable Tribunal matters.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has 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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