St. Louis Education Society, Secunderabad v. Dy. Director of Income Tax (E), Hyderabad

I.T.T.A. No. 385 of 2010 (in ITAT ITA Nos. 496 & 497/Hyd/2007)

I.T.T.A. No. 385 of 2010 (Telangana HC, decided 07.07.2025) | 2025-07-07

St. Louis Education Society: ITTA 385/2010 disposed of as infructuous on counsel's submission.

Income-tax Act, 1961: section 260A

High Court for the State of Telangana | 2-judge bench (Division Bench) | Justice P. Sam Koshy | Justice Narsing Rao Nandikonda

Assessment years: 1999-00, 2002-03

Scope of this order

Procedural closure; no tax-exemption entitlement was determined by this order.

01 FACTS OF THE CASE

St. Louis Education Society filed ITTA 385/2010 against the 23 October 2008 order in ITA 496 and 497/Hyd/2007 for AYs 1999–2000 and 2002–2003. At the hearing, counsel stated that nothing remained for adjudication and the appeal had become infructuous.

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02 DISCUSSION BY THE HON'BLE COURT

The Court recorded that submission and did not examine an exemption claim or the merits of the Tribunal's decision. The event that rendered the appeal infructuous is not described.

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03 JUDICIAL DECISION

The appeal was disposed of as infructuous, without costs. Pending miscellaneous petitions were closed.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural closure; no tax-exemption entitlement was determined by this order.

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05 EXPERT COMMENTS

The operative reason is loss of a live controversy — The Court acted on counsel's statement that nothing remained. It did not determine why that occurred, so payment, settlement or success in another proceeding should not be assumed.

Historical appeal particulars are not merits findings — The cover identifies two assessment years and Tribunal appeals. That identifies the proceeding but does not decide a charitable exemption or affirm a statutory interpretation.

Use the judgment date, not the copy stamp — The order is dated 7 July 2025. The later stamp on the certified-copy wrapper does not change the decision date or create a second judgment.

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SOURCE & VERIFICATION

High Court for the State of Telangana official judgment PDF - AKHB Repository (20250707_HBHC010156232010.pdf)

3-page official High Court for the State of Telangana judgment PDF (20250707_HBHC010156232010.pdf, 46,321 bytes).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 3 physical source pages read and visually inspected. SHA-256: 2103df950a7197d23ddc567405dac249d5689199a760158a18a0ddd91572a44b.

STATUTORY SCOPE

Section 260A and AYs 1999–2000 and 2002–2003 appear on the cover page. Sections 10(23C) and 11 are not identified or decided in this disposal order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial 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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