

Chief Commissioner of Income Tax (Exemption) v. Educational Society Respondent in SPA No. 189 of 2018 (arising out of WPMS No. 2468 of 2011)

Special Appeal (SPA) No. 189 of 2018 (in WPMS No. 2468 of 2011)

2025:UHC:5873-DB | Special Appeal (SPA) No. 189 of 2018 | 2025-07-08

Educational society exemption under section 10(23C)(vi): following SPA No. 64 of 2018 (J.B. Memorial Manas Academy), Single Judge's outright direction in WPMS No. 2468 of 2011 modified into a remand to CIT(Exemption), Lucknow to decide afresh within 6 weeks.

Income-tax Act, 1961: section 10(23C)(vi)

High Court of Uttarakhand | 2-judge bench (Division Bench) | Manoj Kumar Tiwari, J. | Subhash Upadhyay, J.

Assessment years: See WPMS No. 2468 of 2011 record

Order-sheet format omits party caption and prints 'CRLA 331/2012' header artifact

Companion intra-court appeal arising out of WPMS No. 2468 of 2011 (order dated 03.01.2018); verify full party names from the Uttarakhand High Court CIS before formal citation.

01 FACTS OF THE CASE

By final order dated 03.01.2018 in WPMS No. 2468 of 2011, the Single Judge quashed the rejection order and directed the Department to grant exemption under section 10(23C)(vi) to the petitioner society following WPMS No. 577 of 2014. The Revenue preferred SPA No. 189 of 2018 with a 43-day delay.

Source: [Paragraphs 1-5; PDF pp. 1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

Condoning the 43-day delay and applying the Coordinate Bench judgment dated 19.03.2018 in SPA No. 64 of 2018 (applying American Hotel & Lodging Association and Queen's Educational Society), the Division Bench modified the Single Judge's order with the consent of respondent's Senior Counsel.

Source: [Paragraphs 3-8; PDF pp. 1-3](#)

03 JUDICIAL DECISION

Decided SPA No. 189 of 2018 in terms of SPA No. 64 of 2018 by directing the Commissioner of Income Tax (Exemption), Lucknow to examine the respondent society's claim for exemption under section 10(23C)(vi) afresh within six weeks after granting reasonable opportunity of hearing.

Source: [Paragraph 8; PDF p. 3](#)

04 OUTCOME / IN WHOSE FAVOUR

Mixed / Partly allowed - Quashing of section 10(23C)(vi) rejection order upheld, but direction to grant exemption outright set aside and remitted to CIT(Exemption), Lucknow for fresh decision within 6 weeks.

Source: [Paragraph 8; PDF p. 3](#)

05 AKHB REVIEW POINT

AKHB analysis: part of the Uttarakhand High Court's July 2025 batch remitting section 10(23C)(vi) educational-institution applications to the CIT(Exemption), Lucknow for fresh determination under Queen's Educational Society.

Source: [Paragraphs 3-8; PDF pp. 1-3](#)

SOURCE & VERIFICATION

[High Court of Uttarakhand official judgment PDF - AKHB Cloud Repository \(20250708_UKHC010046442018.pdf\)](#)

4-page official High Court of Uttarakhand judgment PDF (20250708_UKHC010046442018.pdf).

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

Open cited source rendition

All 4 physical pages of 20250708_UKHC010046442018.pdf read and verified page-by-page. Original bytes (50,914 bytes) match SHA-256 286c39691780e01f939ffeed342b4081b71c54f8cd8d297007edfo467a2a688b.

STATUTORY SCOPE

Applies section 10(23C)(vi) of the Income-tax Act, 1961. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

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