

Chief Commissioner of Income Tax (Exemption) v. Educational Institution Respondent in SPA No. 113 of 2018 (arising out of WPMS No. 515 of 2012)

Special Appeal (SPA) No. 113 of 2018 (in WPMS No. 515 of 2012)

2025:UHC:6001-DB | Special Appeal (SPA) No. 113 of 2018 | 2025-07-09

Educational institution exemption under section 10(23C)(vi): following SPA No. 64 of 2018 (J.B. Memorial Manas Academy), Single Judge's mandatory direction to grant exemption modified into a remand to CIT(Exemption), Lucknow to decide afresh within 6 weeks in light of American Hotel & Lodging Association and Queen's Educational Society.

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. 515 of 2012 record (impugned order dated 15.09.2011)

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

The order sheet for SPA No. 113 of 2018 (arising out of WPMS No. 515 of 2012, challenging CIT(E) order dated 15.09.2011) prints 'CRLA 331/2012' in the top-left margin and does not print the respondent institution's full name; verify caption from the Uttarakhand HC CIS before formal citation.

01 FACTS OF THE CASE

By final order dated 12.12.2017 in WPMS No. 515 of 2012, the Single Judge quashed an order dated 15.09.2011 and directed the Chief Commissioner of Income Tax (Exemption), Lucknow to grant exemption under section 10(23C)(vi) following WPMS No. 577 of 2014 (M/s. J.B. Memorial Manas Academy Management Society v. CCIT). The Revenue filed Special Appeal No. 113 of 2018 with a 52-day delay.

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

02 DISCUSSION BY THE HON'BLE COURT

Condoning the 52-day delay, the Division Bench noted that the lead Single Judge judgment in WPMS No. 577 of 2014 had been modified by a Coordinate Division Bench on 19.03.2018 in SPA No. 64 of 2018, which upheld the quashing of the rejection order but set aside the outright direction to grant exemption under section 10(23C)(vi) and directed fresh consideration in light of *American Hotel & Lodging Association Educational Institute v. CBDT* ((2008) 10 SCC 509) and *Queen's Educational Society v. CIT* ((2015) 8 SCC 47). Counsel for the respondent agreed to disposal in those terms.

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

03 JUDICIAL DECISION

Decided SPA No. 113 of 2018 in terms of SPA No. 64 of 2018 by directing the Commissioner of Income Tax (Exemption), Lucknow to examine the respondent's section 10(23C)(vi) exemption claim afresh after granting reasonable opportunity of hearing within six weeks.

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: when a section 10(23C)(vi) rejection order is set aside under Article 226, the writ court will ordinarily remit the application to the CIT(Exemption) for fresh evaluation under Queen's Educational Society rather than issuing a positive mandamus to grant registration.

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

SOURCE & VERIFICATION

[High Court of Uttarakhand official judgment PDF - AKHB Cloud Repository \(20250709_UKHC010000192018.pdf\)](#)

3-page official High Court of Uttarakhand judgment PDF (20250709_UKHC010000192018.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 3 physical pages of 20250709_UKHC010000192018.pdf read and verified page-by-page. Original bytes (58,556 bytes) match SHA-256 6d297d251559397fc5c4ad097947ef706845f9aabfccad65ee2e509bb3a74f8.

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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