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:

Party caption not printed in this order

The source identifies the proceeding by docket but omits the formal party caption. No party name or assessment year is inferred from the cited litigation.

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

The 52-day delay was condoned. SPA 113/2018 was decided in terms of SPA 64/2018 dated 19.03.2018. CIT(Exemption),Lucknow was directed to examine the exemption claim afresh after reasonable hearing, within six weeks from production of a certified copy of this judgment before him.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The outright exemption direction gave way to fresh consideration in terms of the earlier appellate judgment. The respondent retained a hearing on the exemption claim; no final entitlement was awarded. The six-week period runs from production of the certified copy, not the judgment date.

Source: PDF p.2

05 EXPERT COMMENTS

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

Quashing rejection differs from awarding exemption — The quoted SPA 64/2018 disposition preserves quashing of the rejection but removes the automatic grant of section 10(23C)(vi) exemption. This appeal adopts that approach. The institution obtains reconsideration, while Revenue is no longer bound by an unconditional direction to exempt it. Neither side receives a final eligibility finding in this order.

The reconsideration has a hearing and a defined trigger — Paragraph 8 directs a reasonable hearing and fixes six weeks from production of a certified copy before CIT(Exemption),Lucknow. Proof of that production anchors the timetable. Counting from 09.07.2025 or the later digital-signature date would substitute a different trigger. The order records no compliance outcome.

Authorities are incorporated, not freshly applied to facts — The earlier appellate passage refers to American Hotel and Queen's Educational Society. This order follows that disposition after the respondent raises no objection; it does not undertake a new analysis of the institution's objects or activities. The institution's name and assessment year are not printed, and J.B.Memorial is the cited lead case, not an established identification of this respondent.

Source: PDF p.1

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).

All 3 original pages read and visually inspected; all five panels audited.

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 6d297d251559397fc5c4ad097947ef706845f9aabfccad655ee2e509bb3a74f8.

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 2026-10-21. 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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