Special Appeal 114 of 2018 — party caption unavailable in source order

Special Appeal (SPA) No. 114 of 2018 (in WPMS No. 651 of 2010)

2025:UHC:6002-DB | Special Appeal (SPA) No. 114 of 2018 | 2025-07-09

Section 10(23C)(vi) claim in SPA 114/2018 remitted for fresh examination by CIT (Exemption), Lucknow, after hearing, within six weeks from production of a certified copy.

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 unavailable; docket retained

The order sheet identifies SPA 114/2018 and WPMS 651 of 2010, but does not name the present parties. J.B. Memorial Manas Academy is the cited earlier case, not an established name for the present respondent.

01 FACTS OF THE CASE

The appeal challenged the Single Judge's order of 19 December 2017 in WPMS 651 of 2010, which followed WPMS 577/2014, quashed the impugned order and directed exemption for the relevant year. The Division Bench condoned 27 days' delay. The present party names and assessment year are absent from this order sheet.

Source: PDF p. 1, paras 3-4

02 DISCUSSION BY THE HON'BLE COURT

The appellant pointed out that SPA 64/2018 had modified the relied-on J.B. Memorial Manas Academy judgment: quashing was retained, but outright exemption was replaced by fresh consideration. Its quoted operative paragraph referred to American Hotel, (2008) 10 SCC 509, and Queen's Educational Society, (2015) 8 SCC 47. Respondent's counsel did not object.

Source: PDF pp. 2-3, paras 5-7

03 JUDICIAL DECISION

The appeal was decided in terms of SPA 64/2018 dated 19 March 2018. CIT (Exemption), Lucknow, must examine the respondent's exemption claim afresh after a reasonable hearing, within six weeks from production of a certified copy of this judgment before him.

Source: PDF p. 3, para 8

04 OUTCOME / IN WHOSE FAVOUR

A fresh determination replaces outright exemption. The claim is not finally allowed or rejected on its substantive merits; the preserved quashing does not itself confer the exemption.

Source: PDF pp. 2-3, quoted para 21 and para 8

05 EXPERT COMMENTS

Start the remand clock at the specified event — The six weeks run from production of a certified copy before the Commissioner, not automatically from pronouncement or a hearing. The source requires reasonable opportunity of hearing within the fresh process. Proof of production is therefore material to tracking compliance; the order does not establish that the remand has since been completed.

Quashing and entitlement remain separate — The followed judgment retained quashing while removing the positive direction to grant exemption. The present Bench adopted that course without conducting its own factual eligibility assessment. American Hotel and Queen's Educational Society appear in the quoted remand terms, not as a newly reasoned merits ruling on this unnamed institution's accounts or activities.

Do not borrow the cited institution's identity — The reliable identifiers are SPA 114/2018, WPMS 651 of 2010, the court and the signed date. J.B. Memorial Manas Academy belongs to WPMS 577/2014 and SPA 64/2018, whose treatment prompted this remand. The matching reasoning provides no basis to rename this respondent, fill its assessment year or merge it with another special appeal.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

High Court of Uttarakhand official judgment PDF - AKHB Cloud Repository (20250709_UKHC010001512018.pdf)

3-page official High Court of Uttarakhand judgment PDF (20250709_UKHC010001512018.pdf).

All 3 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

The source invokes section 10(23C)(vi) through the followed remand judgment. It does not identify the relevant assessment year or decide eligibility on the facts of this institution.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.