

Siddheshwar Sahakari Sakhar Karkhana Ltd. v. C.I.T., Kolhapur and Others

Civil Appeal Nos. 6973-6975, 6976-7026, 7028-7038, 7461-7465 of 2000 and connected proceedings (full list below)

[2004] Supp. 4 SCR 155 | 2004-09-08

Whether compulsory deductions from cane price under the specified cooperative deposit bye-laws and separate welfare/development-fund arrangements are income, and which issues are finally decided or left for Tribunal determination.

263 | 256(1) | 41(1) (raised but expressly not decided)

Two-judge bench | P. Venkatarama Reddi, J. | Ruma Pal, J.

Assessment years: 1984-85, 1985-86, 1986-87, 1987-88, 1988-89

Distinct fund outcomes and a contradictory reporter ending

The judicial order allows the societies' deposit appeals, partly allows Revenue's fund appeals and remits Area Development Fund; the reporter's closing "Appeals dismissed" is inconsistent with that order. Cane Development Fund is income, but a deduction claim remains for the Tribunal; Area Development Fund has no final overall taxability result here. Agency-remitted welfare funds are separate. Section 41(1) was not decided, Members' Small Savings was unargued, and Education Fund has no separate merits analysis. These historical bye-law-specific conclusions establish no present-day exemption, actual repayment, post-remand result or quantified tax benefit. Comprehensive later treatment, current law and 2025 mapping remain unverified.

01 FACTS OF THE CASE

Maharashtra sugar cooperative societies manufactured sugar and purchased cane mainly from grower-members. Government policy tied growers in each territorial unit to its factory. Share capital came from members and the State; while the relevant Government capital and capital-account loans remained outstanding, the applicable arrangement required payment of the Government-fixed cane price. The societies deducted amounts from the cane price under their bye-laws as non-refundable deposits and refundable time deposits. They also collected amounts for separately named welfare and development funds under Government or Director of Sugars instructions (physical pages 9-12/SCR 163-166).

After the 1988 Bazpur decision, the Commissioner used section 263 to revise the assessments for assessment years 1984-85 and 1985-86. For 1986-87, 1987-88 and 1988-89, the assessing authorities themselves treated the deposits and other deductions as trading receipts. The appellate Commissioner rejected the societies' appeals. A Special Bench of the Tribunal held for the societies, distinguishing their bye-laws from Bazpur, and referred fifteen questions under section 256(1). The Bombay High Court treated both deposit categories as trading receipts but held the listed fund deductions non-taxable. The societies appealed the deposit ruling; the Revenue appealed the adverse fund rulings. The jurisdiction block identifies a 4 May 2000 Bombay High Court order in I.T.A. Nos. 405, 407 and 411 of 2000, alongside a long consolidated Civil Appeal list; individual societies' assessment years are not separately allocated in the report (physical pages 8-10/SCR 162-164).

Bye-law 61-A required annual non-refundable deposits of at least Re 1 per tonne of cane, with the Board setting the rate by reference to the identified capital liabilities and time deposits. Interest could not exceed 12%; collection was limited to three times the member's shareholding. Repayment of the identified capital loans and Government share capital preceded conversion into additional shares. The rules allowed transfers between members and, on cessation of membership or death, qualified repayment after one year, recovery of sums due, Board approval and consideration of the society's finances, with annual refunds capped at one-tenth of the opening non-refundable-deposit total. These qualifications mattered to the Court's analysis. Bye-law 61-B instead authorized time deposits for at most five years, for expansion and capital expenditure, bearing interest not exceeding 12%. Neither figure is a finding of the amount or interest actually paid to any particular member (physical pages 11-12/SCR 165-166).

For the other funds, the Court recorded that separate identities and accounts were maintained but criticized the absence of proper factual detail in the authorities' orders and Revenue's submissions. It examined available orders and circulars in the Tribunal paper-book rather than assuming that all earmarked collections shared one legal character (physical pages 30-31/SCR 184-185).

Source: See the proposition-specific paragraph and PDF-page references below.

02 DISCUSSION BY THE HON'BLE COURT

The Court began with the true nature and quality of each receipt when it reached the society. Collection during trading operations, deduction from a purchase price and a resulting saving in raw-material cost did not alone make every receipt taxable income. The Court had to examine the accompanying obligations, members' rights, purpose and control. Accounting labels were neither conclusive nor irrelevant. It therefore rejected the High Court's automatic inference from the trading connection while retaining the underlying substance-over-label principle (physical pages 18-21/SCR 172-175).

Bazpur was explained and distinguished, not overruled. Its unamended bye-law allowed the Loss Equalisation and Capital Redemption Reserve Fund to absorb operating losses before servicing loans, redeeming Government capital and converting any remaining balance into shares; the members' ultimate claim could disappear. Its scheme also lacked the present interest provision. Siddheshwar acknowledged that a profitable Bazpur society might in practice reach a similar end, but emphasized the legal uncertainty of preservation when money first entered that fund. The Court did not decide what the amended Bazpur bye-law would have produced. Because Bazpur did not squarely govern these deposits, the premise of the revisions failed; the Court nonetheless went on to determine the receipts' substantive character rather than announcing a general section 263 immunity (physical pages 16-20/SCR 170-174).

For bye-law 61-A, repayment need not be immediate, on demand or in cash. Conversion into shares was accepted as equivalent to refund. Once the specified capital loans outstanding when the deposit was made and Government share capital were repaid, the Board had a duty to convert the deposits; in this setting "may" had to be read as mandatory. The obligation accompanied the receipt from the outset even though its enforceability matured upon the stated events. The date was indefinite, but the events were not treated as uncertain. Transferability, qualified refund or inheritance, annual interest and individual member credits reinforced the deposit character. Temporary use to repay capital loans did not extinguish the society's liability to the member, and the identical money need not remain segregated (physical pages 21-26/SCR 175-180).

The Court used the deposit discussion in Shanti Prasad and the complete-dominion analysis in the United States decision Indianapolis Power & Light as support. Applying the latter, it held that the society lacked absolute dominion over these deposits. It did not replace that finding with a blanket declaration that the member alone possessed unrestricted dominion: on the bye-laws as a whole neither side had complete control. The capital base could be enlarged gradually while members earned interest, so eventual share augmentation was an important purpose alongside servicing the society's commitments. Shree Nirmal Commercial was distinguished because the earlier factual finding there treated the supposed deposit as the company's absolute property and interest as a device. Here the Tribunal rejected the make-believe allegation, and the High Court had affirmed that finding in answering question 12 (physical pages 25-28/SCR 179-182).

02 DISCUSSION BY THE HON'BLE COURT

Bye-law 61-B refundable deposits had the more straightforward character of fixed-term, interest-bearing loans and were excluded from income without importing the special restrictions in 61-A. Nor did compulsory deduction negate a deposit contract: voluntary membership brought acceptance of the bye-laws, and statutory regulation did not by itself destroy consensual agreement. Hyderabad Karnataka Education Society, Cooperative Central Bank, N.C. Sanyal and Andhra Sugars were used for these contractual propositions. The Court expressly declined to decide Revenue's section 41(1) argument because it had not been specifically considered below or referred. It also declined to investigate counsel's member-level agricultural-income, interest-income and wealth-tax evidence where no Tribunal finding had been obtained. Those matters are not alternative holdings supporting the result (physical pages 29-30/SCR 183-184).

The Revenue's fund appeals required a separate analysis. Chief Minister's Relief Fund, Late Y.B. Chavan Memorial Fund and Hutment Fund collections were required to be, and were being, remitted to Government, the relevant trustees or the Collector. The societies collected as agents and acquired no beneficial right or title to the money. There had been no serious challenge to those findings. The Court agreed that the receipts were not their income, invoking the agency-collection proposition in the decision reported at 41 ITR 367, named "Sheetal Das" in this rendition (physical page 31/SCR 185 D-G).

Area Development Fund was different. Its socio-economic objects included agricultural extension, irrigation, education, medical services, animal husbandry, poultry and drought relief. The Board proposed spending and obtained Director and General Body approval; the money stayed with the society. The Court referred to the section 79-A Maharashtra directive of 21 June 1988, described as giving statutory footing to the existing practice during the last relevant assessment year. Supervision and prior sanction did not make the society an agent for Government or vest ownership in Government. The specific theory of diversion to Government before receipt therefore failed. Yet the Court left open the distinct argument that a binding obligation to spend on specified non-business purposes could prevent the receipts becoming income, including the suggested Bijlee Cotton Mills charity analogy and deposit-like character. Because that issue needed facts and had not been properly approached below, it was remitted for fresh determination. This is not an unqualified ruling that Area Development Fund was taxable, nor an affirmed exemption (physical pages 31-33/SCR 185 H-187 D).

Cane Development Fund stood on a stronger footing for Revenue. The 18 August 1986 circular covered green manuring, lift irrigation, cane-seed distribution and new or deeper wells. These projects benefited the society's own members, increased cane production and assisted its manufacturing business. The Tribunal's supposed Government levy/agency theory lacked a basis, and supervisory approval did not alter the receipts' income character. The Court held the collection to be income. It expressly left any permissible deduction claim for the Tribunal to entertain and decide; income inclusion and expenditure deductibility were not resolved in one direction. Members' Small Savings was included in Revenue's

02 DISCUSSION BY THE HON'BLE COURT

memorandum but not argued, so the Court declined to deal with it. Education Fund, named in the earlier account of the High Court's result, received no separate Supreme Court merits discussion (physical pages 33–34/SCR 187 D–188 F).

Source: See the proposition-specific paragraph and PDF-page references below.

03 JUDICIAL DECISION

The assessee's Civil Appeals were allowed without costs: neither the non-refundable deposits under bye-law 61-A nor the refundable deposits under bye-law 61-B were income of the societies. The Commissioner's appeals were partly allowed for the two development-fund issues. Cane Development Fund collections were declared income, with any deduction claim to be entertained and determined by the Tribunal. Area Development Fund was remitted to the Income Tax Appellate Tribunal, Pune Bench, for fresh determination subject to the Court's observations. Revenue's appeals concerning the other items stood dismissed. The judgment granted leave in the separately listed SLPs when taking up Revenue's appeals. It contains no separately expressed costs order for those Revenue appeals (physical pages 30 and 34/SCR 184 C–F and 188 C–G).

The final judicial sentence confirms that the assessee's appeals are allowed and the Commissioner's appeals partly allowed. The reporter's separate line "Appeals dismissed" below it conflicts with that operative text and must not be used as the outcome. No actual remand result, deduction allowance, net tax figure, member repayment or quantified refund follows from this judgment alone.

Source: See the proposition-specific paragraph and PDF-page references below.

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Assessee on the two deposit categories and agency-remitted welfare funds; Revenue partly on development funds, subject to distinct reservations and remand

Assessee's appeals allowed without costs; Commissioner's appeals partly allowed; Area Development Fund remitted to Pune ITAT; Cane Development Fund held income with deduction claims left for Tribunal determination; other Revenue items dismissed

Reasoned consolidated merits judgment with distinct final holdings, express non-decisions and a limited remand

Bye-law-specific historical receipts analysis. No blanket immunity for cooperative deductions, final Area Development Fund exemption, automatic Cane Development Fund deduction, section 41(1) decision or quantified net assessment.

Source: See the proposition-specific paragraph and PDF-page references below.

05 AKHB REVIEW POINT

Start with each collection's legal terms when received: who can require repayment or transfer, what event triggers it, whether the balance can be consumed by losses, whether interest is owed, and what the society is permitted to do with the money. A cane-price deduction, a "non-refundable" label or permission to use the money in the meantime cannot substitute for that analysis. Preserve the qualifications: the Court recognized mandatory eventual share conversion on the specified events, alongside restricted interim refund and transfer rights; it did not order an immediate cash payout to every member.

Keep three questions apart for development funds: whether the money becomes income, whether there is a true overriding title/agency before receipt, and whether qualifying expenditure may later be deducted. Area Development Fund remained open on the alternative specific-obligation argument after the asserted diversion to Government failed. Cane Development Fund was income, but the Tribunal still had to decide a deduction claim if made. Small Savings, Education Fund and section 41(1) supply no freestanding merits rule here. Obtain the relevant society's actual bye-laws, dated directives, member ledger, remittance evidence and remand orders before applying the result.

As a bounded contextual comparison, C.I.T., Bombay v. Tasgaon Taluka S.S.K. Ltd., [2019] 4 SCR 145, paragraphs 9.1-11, concerns a different question: the profit component in additional cane purchase price and the expenditure analysis to be performed by the assessing officer. That comparison cautions against using Siddheshwar's deposit result as automatic authority for deducting every cane-price payment. It is not verification that Tasgaon cites, affirms, distinguishes or overrules this judgment. Comprehensive later treatment, the applicable current statutory position and Income-tax Act, 2025 mapping remain unverified.

Source: See the proposition-specific paragraph and PDF-page references below.

APPEAL AND PROCEEDING NUMBERS

Civil Appeal Nos. 6973-6975, 6976-7026, 7028-7038, 7461-7465 of 2000 / Civil Appeal Nos. 177-269, 7923-7924 of 2001 / Civil Appeal Nos. 4293, 4878, 1013-1017 of 2002 / Civil Appeal Nos. 2122, 2544, 2717-2718, 2958, 3339-3348, 3429-3432, 3378-3380, 4008-4009, 3996-4002, 3589-3591, 3567, 3777-3785, 3790-3796, 3962-3964, 4191, 4062-4063, 4666-4671, 4479-4480, 4673-4682, 4732-4736, 4691-4731, 4737-4742, 5479-5488, 6088-6089, 5207, 5489-5494, 5496-5502, 6611, 7243, 7454 of 2001 / Civil Appeal Nos. 466-470, 3475, 5073-5077, 7399-7400 of 2002 / Civil Appeal Nos. 469-470 of 2003 / Civil Appeal Nos. 5867, 5868, 5869, 5870, 5871-5875, 5876, 5877, 5878, 5879 of 2004 / SLP (Civil) Nos. 5407, 5338, 5882, 17143 of 2001 / SLP (Civil) Nos. 523-527, 18548, 23892 of 2002 / SLP (Civil) Nos. 2747, 4871 of 2003

DETAILED DISPOSITION AND CONNECTED GROUPS

Proceeding outcomes

1.

Case number: Consolidated assessee's Civil Appeals within the jurisdiction list on physical page 8

Appellant role: Sugar cooperative societies

Outcome: Allowed: both bye-law 61-A non-refundable and bye-law 61-B refundable deposits cannot be treated as the societies' income.

Costs: Expressly allowed without costs

Pinpoint: Physical page 30/SCR 184 C-D; reaffirmed page 34/SCR 188 F-G

Identity limit: The report does not allocate every numbered appeal to an individual society or issue; no such registry-level mapping is inferred.

2.

Case number: Consolidated Commissioner of Income Tax appeals; SLP (Civil) Nos. 5407, 5338, 5882, 17143/2001; 523-527, 18548, 23892/2002; 2747, 4871/2003

Appellant role: Revenue

Outcome: Leave granted in the listed SLPs. Appeals partly allowed as to Cane and Area Development Funds; dismissed as to other items. Separate issue results are retained below.

Costs: No separately expressed costs direction for Revenue's appeals

Pinpoint: Physical pages 30,34/SCR 184 E-F,188 D-G

Identity limit: No numbered Civil Appeal-SLP pairing is supplied or inferred.

3.

Case number: Revenue appeals: Chief Minister's Relief Fund, Late Y.B. Chavan Memorial Fund and Hutment Fund

Outcome: Dismissed on these items; agency collections required to be and actually being remitted are not the societies' income.

Merits status: Reasoned affirmance of exclusion on the described agency facts

Pinpoint: Physical page 31/SCR 185 D-G; page 34/SCR 188 F

4.

Case number: Revenue appeals: Area Development Fund

Outcome: Partly allowed by remitting the issue to Pune ITAT for fresh determination. Diversion to Government before receipt rejected; specific non-business-purpose legal obligation/deposit analogy expressly left open.

Merits status: Limited legal ruling plus factual/legal remand, no final overall taxability result

Pinpoint: Physical pages 32-34/SCR 186 A-187 D,188 E-F

5.

Case number: Revenue appeals: Cane Development Fund

Outcome: Collections held income; any deduction claim must be entertained and decided by the Tribunal.

Merits status: Income-character holding final here; deduction entitlement/quantum left for determination

Pinpoint: Physical pages 33-34/SCR 187 D-188 C,188 E

6.

Case number: Revenue appeals: Members' Small Savings Scheme

Outcome: No argument advanced, so the Court did not deal with it; covered by dismissal of remaining items, without a separate merits ruling.

Merits status: Unargued issue, no reasoned exemption rule

Pinpoint: Physical page 34/SCR 188 C-F

7.

Case number: Education Fund, as listed in the High Court procedural history

Outcome: No separate Supreme Court discussion or specific order identified beyond the general dismissal of other items.

Merits status: Historical mention only; no independent doctrinal holding inferred

Pinpoint: Physical page 10/SCR 164 D-E; page 34/SCR 188 F

Costs: Assessee's appeals expressly allowed without costs; no separate Revenue costs direction printed

PROPOSITION-SPECIFIC SOURCE PARAGRAPHS AND PDF PAGES

1.

Topic: Identity, report citation, long Civil Appeal list and originating High Court order

Source url: [Open cited source](#)

Pdf pages: 1; 8

Paragraphs: Title/date/bench on SCR 155; jurisdiction block on SCR 162 D-H

Source role: reported identity and jurisdiction

2.

Topic: Judicial issue, assessment periods and procedural history

Source url: [Open cited source](#)

Pdf pages: 9; 10

Paragraphs: SCR 163 A-164 F; unnumbered opening judicial paragraphs

Source role: judicial text

3.

Topic: Cane-price and deposit bye-laws

Source url: [Open cited source](#)

Pdf pages: 10; 11; 12

Paragraphs: SCR 164 F-166 H; bye-laws 60, 61-A(1)-(5) and 61-B

Source role: judicial text

4.

Topic: Attributed Tribunal/High Court reasoning and parties' contentions

Source url: [Open cited source](#)

Pdf pages: 13; 14; 15; 16

Paragraphs: SCR 167 A-170 E

Source role: judicial text

5.

Topic: Bazpur discussion, limits of trading nexus and distinguishing features

Source url: [Open cited source](#)

Pdf pages: 16; 17; 18; 19; 20

Paragraphs: SCR 170 F-174 H

Source role: judicial text

6.

Topic: Receipt characterization, enforceable conversion and return obligation

Source url: [Open cited source](#)

Pdf pages: 21; 22; 23; 24; 25; 26

Paragraphs: SCR 175 A-180 G

Source role: judicial text

7.

Topic: Dominion and primary-purpose reasoning; Shree Nirmal distinction

Source url: [Open cited source](#)

Pdf pages: 26; 27; 28

Paragraphs: SCR 180 G-182 H

Source role: judicial text

8.

Topic: Unexamined members' tax evidence, section 41(1), refundable deposits and compulsory terms

Source url: [Open cited source](#)

Pdf pages: 29; 30

Paragraphs: SCR 183 A-184 C

Source role: judicial text

9.

Topic: Assessee disposition, costs and leave-granted SLPs

Source url: [Open cited source](#)

Pdf pages: 30

Paragraphs: SCR 184 C-F

Source role: judicial text

10.

Topic: Agency-collected welfare funds and factual record limitations

Source url: [Open cited source](#)

Pdf pages: 30; 31

Paragraphs: SCR 184 F-185 H

Source role: judicial text

11.

Topic: Area Development Fund: rejected diversion theory and open alternative

Source url: [Open cited source](#)

Pdf pages: 31; 32; 33

Paragraphs: SCR 185 H-187 D

Source role: judicial text

12.

Topic: Cane Development Fund income holding and deduction reservation

Source url: [Open cited source](#)

Pdf pages: 33; 34

Paragraphs: SCR 187 D-188 C

Source role: judicial text

13.

Topic: Small Savings non-argument and exact split final disposition

Source url: [Open cited source](#)

Pdf pages: 34

Paragraphs: SCR 188 C-G; judicial ending distinguished from reporter footer

Source role: judicial text

PROVISION ROLES AND EXPRESS NON-DECISIONS

Sections 263 and 256(1) supply procedural history; income characterization and bye-law obligations are the central merits. Section 41(1) is an express non-decision. No specific expenditure-deduction section is identified as adjudicated in the Cane Development Fund reservation. Member agricultural/wealth-tax treatment was not investigated.

HISTORICAL AMOUNTS, RATES AND FORMULA LIMITS

1.

Term: Minimum non-refundable deduction

Value: Re 1 per tonne

Role: Bye-law 61-A(1) collection floor, not actual aggregate receipts

Pinpoint: Physical page 11/SCR 165 E

2.

Term: Interest ceilings

Value: 12%

Role: Maximum specified for 61-A and 61-B deposits; no finding of every actual credited rate

Pinpoint: Physical pages 11-12/SCR 165 F-166 H

3.

Term: Deposit cap

Value: Three times the member's shares

Role: Bye-law 61-A(2) limit

Pinpoint: Physical page 12/SCR 166 A-B

4.

Term: Cessation refund restrictions

Value: After one year; annual refunds no more than one-tenth of opening NRD balance

Role: Subject also to Board approval, recovery of dues and financial-position condition

Pinpoint: Physical page 12/SCR 166 B-D

5.

Term: Refundable deposit period

Value: Not exceeding five years

Role: Bye-law 61-B fixed-term ceiling

Pinpoint: Physical page 12/SCR 166 F-H

6.

Term: Bazpur rate

Value: 32-48 paise per quintal

Role: Earlier judgment's quoted unamended bye-law only, not the present societies' rate

Pinpoint: Physical pages 16-17/SCR 170 H-171 A

7.

Term: Aggregate amounts and ultimate tax

Value: Not stated in the reviewed record

Role: Not quantified in the supplied judgment; no inferred refund or net tax liability

Pinpoint: Entire judicial body; operative page 34

DESCRIPTIVE SOURCE QUALIFICATIONS

historical bye law specific; split deposit fund results; area fund remand; cane fund deduction open; reporter footer conflict; broad later treatment unverified

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

P. Venkatarama Reddi, J.

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961

OTHER STATUTORY PROVISIONS AND THEIR SEPARATE SCOPE

Maharashtra Co-operative Societies Act, 1960; section 79-A directive of 21 June 1988; Society bye-laws 60, 61-A(1)-(5), 61-B; bye-law 22 mentioned in the cessation provision

IDENTIFIED PROCEDURAL HISTORY

Section 263 revisions for 1984-85/1985-86 and assessments for 1986-87 to 1988-89; societies succeeded before Special Bench; fifteen questions referred under section 256(1); Bombay High Court split between deposits and funds; both sides' consolidated appeals decided with a limited Tribunal remand.

SPECIFIED COMPARISONS AND THEIR VERIFICATION LIMITS

1.

Status: verified bounded

Subject: Separate later additional-cane-price issue boundary

Source url: [Open cited source](#)

Source asset id: 2019_4_145_162

Read bounds: Substantive reliance limited to paragraphs 9.1-11, physical pages 14-18/SCR 158-162; cover identity on page 1. Other exploratory text was displayed but a complete fresh judicial read is not claimed.

Finding: Tasgaon paragraphs 9.1-11 concern the profit component of additional cane price and the assessment exercise concerning expenditure. This is a different issue from the legal character of the deposits in the present case. No direct citation or later-treatment relationship is asserted.

Comprehensive status: not verified

SOURCE & VERIFICATION

Hon'ble Supreme Court source PDF (reported judgment)

Identified source rendition: 34 PDF pages; SHA-256
5c6247e9822be7fca57530b47ae83b30c0cdb929cdc480df00296e0391367352. Original bytes preserved.
One opinion by P. Venkatarama Reddi J. for the two-judge bench, from page 9 to final judicial sentence on page 34; contradictory reporter footer excluded from judicial disposition.

Open cited source rendition

full primary text read: True; all primary page images reviewed: False; material primary page images reviewed: True; all judicial page images reviewed: True; source integrity verified: True; actual statutory scope verified: True; all listed proceedings accounted for: True; all authored opinions separately accounted for: True; material later treatment limits prominent: True; comprehensive later treatment verified: False; current law verified: False; mapping 2025 verified: False; independent QA complete: True; parent full prose approval: True

First two years involved section 263 revisions; subsequent three involved assessments treating collections as trading receipts. No individual appeal-to-year allocation inferred. The 1961-62 year described in Bazpur is earlier-case background, not a present assessment year.

Complete printed grouped Civil Appeal and SLP identities retained; shared terminal years and abbreviated ranges are report conventions, not separately authenticated registry mappings. The judgment does not associate each individual docket with a named society or side.

The judicial ending on physical page 34/SCR 188 E-G allows the assessee's appeals and partly allows the Commissioner's appeals; beneath it the reporter prints "Appeals dismissed." The judicial text, corroborated by the assessee order on page 30, controls this note; the contradictory reporter line is not treated as an operative order.; The report has no numbered judicial paragraphs. All primary pins use physical PDF pages and printed SCR pages/letter bands. Editorial headnotes occupy pages 1-8 before the judicial body starts on page 9; the jurisdiction and appearance block is on page 8.; The frozen catalogue supplies only Civil Appeal 6973/2000 and metadata citation 2004INSC501. Images establish the printed report citation [2004] Supp. 4 SCR 155 and the much longer Civil Appeal and SLP lists. The metadata citation is not independently authenticated as a printed neutral citation.; The long jurisdiction list uses shared terminal years and abbreviated ranges, including a 2002 group followed by a group ending /2001. The printed ordering is preserved; range expansion is for identity checking only. The judgment does not assign every numbered appeal to a named society, assessment period or side, or map each leave-granted SLP to a particular numbered Civil Appeal.; The page 30 OCR obscures one leave-granted SLP number; the source image reads 5882 of 2001. The header Civil Appeals and the thirteen leave-granted SLPs are both retained without manufacturing a one-to-one relationship.; Education Fund appears in the account of the High Court's result on page 10/SCR 164. It is absent from the six-item list introducing Revenue's arguments and has no separate Supreme Court merits analysis. Members' Small Savings is expressly unargued on page 34 and is not a reasoned exemption holding.; The source cites 41 ITR 367 as CIT v. Sheetal Das and prints the Bazpur quotation with "amended (sic unamended)". These source forms are disclosed; no independently authenticated correction to the earlier case's identity or text is claimed.; The 21 June 1988 Maharashtra section 79-A order and 18 August 1986 Cane Development Fund circular are described by the Court. Their full originals, amendment history and application to individual societies have not been independently authenticated.; No aggregate disputed deposit/fund amount, individual final assessment computation, completed repayment/conversion, post-remand decision or tax-refund amount is established by this judgment. The specified rates, ceilings and periods are bye-law terms, not the adjudicated monetary result.

STATUTORY SCOPE

No automatic Income-tax Act, 2025 mapping or present-law equivalence certified.

LATER TREATMENT

Source checked 2026-10-05. Comprehensive later judicial or statutory treatment has not been verified. Tasgaon is a bounded contextual comparison on additional cane-price expenditure, not established direct treatment of this judgment. Limited official-domain searches did not authenticate a direct later-treatment source; that does not establish its absence.

IDENTIFIED SOURCE LINKS

[reported judgment - PDF pages: 34](#)

SHA-256: 5c6247e9822be7fca57530b47ae83b30c0cdb929cdc480df00296e0391367352

[bounded contextual later judgment comparison - PDF pages: 18](#)

SHA-256: 7c877bfc481a73795077c193dd0d0808e2ddb34e0bee25c663eb146885515a22

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