

Assistant Commissioner of Income Tax (Exemptions) v. Ahmedabad Urban Development Authority

Civil Appeal No. 21762 of 2017 and connected civil appeals and special leave petitions
[2022] 15 S.C.R. 899 | 2022-10-19

How the post-2008 proviso to section 2(15), its successive receipt thresholds and related exemption provisions apply to general-public-utility organizations that charge for their activities, and what relief follows for the different assesseees and years in this batch.

2(15) | 10(23C) | 10(46) | 11(4) | 11(4A) | 13(8)

Three-judge bench | Uday Umesh Lalit, CJI | S. Ravindra Bhat, J. | Pamidighantam Sri Narasimha, J.

Assessment years: 2009-10, 2010-11, 2011-12, 2012-13

Party-specific results: relief, adverse decisions and remands

Mixed, party-specific: several assesseees succeed; Revenue succeeds against GS1 India and Tribune Trust; AEPC and cricket matters remanded after partial Revenue success. No perpetual exemption. AEPC and cricket-association entitlement requires the directed reconsideration; their remands are not final Revenue findings of taxable liability. Shri Balaji is a low-tax-effect disposal, not unconditional approval of all mid-day-meal contracting. Read the separate 3 November 2022 clarification for finality of assessment years decided and application to other years.

01 FACTS OF THE CASE

The Court heard a large batch of Revenue and assessee appeals, taking C.A. No. 21762 of 2017 concerning Ahmedabad Urban Development Authority (AUDA) as the lead matter. The central dispute was the meaning of the general-public-utility (GPU) limb of 'charitable purpose' after the proviso to section 2(15) took effect on 1 April 2009, together with the later amendments. The Revenue challenged several High Court decisions permitting exemption despite receipts from activities said to resemble trade, commerce or business. The batch also contained assessee appeals against adverse exemption or registration decisions. It was not one factual assessment or a single common assessment year.

The organizations included statutory urban-development and housing authorities, improvement trusts, industrial-development bodies, the Gujarat Maritime Board and Karnataka Water Supply and Drainage Board; the Institute of Chartered Accountants of India (ICAI) and seed-certification agencies; Apparel Export Promotion Council (AEPC); ERNET, National Internet Exchange of India (NIXI) and GS1 India; five cricket associations; Tribune Trust; and Shri Balaji Samaj Vikas Samiti. Their receipts arose in materially different settings, ranging from statutory rates and regulatory fees to exhibition-space charges, technical services, media-rights distributions, advertising and mid-day-meal contracts.

AEPC's disputed years were AYs 2009-10 and 2010-11; the Assessing Officer had denied exemption under the amended proviso before the appellate authorities granted relief. In the sports group, Gujarat Cricket Association's cited Tribunal proceedings concerned AYs 2009-10, 2010-11, 2011-12 and 2012-13. In Tribune Trust's present controversy, AY 2009-10 was expressly identified: out of approximately Rs. 161 crore in total revenue, Rs. 124.87 crore was advertising revenue. Shri Balaji's case concerned a direction to grant registration under section 12AA, after it supplied mid-day meals under arrangements with state agencies. The Court considered these records separately rather than treating the public usefulness of every activity as sufficient for exemption.

Source: [scr reported rendition public mirror / paragraphs 1-5 / PDF pages 27, 28, 29 / judgment](#); [scr reported rendition public mirror / paragraphs 69 / PDF pages 67 / judgment](#); [scr reported rendition public mirror / paragraphs 254\(i\)-\(viii\) / PDF pages 164, 165, 166, 167 / judgment](#); [scr reported rendition public mirror / paragraphs 191; 198; 203-204; 206-217 / PDF pages 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141 / judgment](#); [scr reported rendition public mirror / paragraphs 218 and footnote 151 / PDF pages 141 / judgment](#); [scr reported rendition public mirror / paragraphs 239-241 / PDF pages 156, 157 / judgment](#); [scr reported rendition public mirror / paragraphs 247-249 / PDF pages 158, 159 / judgment](#)

02 DISCUSSION BY THE HON'BLE COURT

General test and statutory periods. The GPU proviso concerns the residual general-public-utility category; it must not be applied indiscriminately to the separately enumerated charitable purposes such as education or medical relief. For GPU bodies under the amended regime, an overriding charitable object or an undertaking to put profits back into charity does not by itself neutralize commercial activity. The Court distinguished the earlier statutory setting of Surat Art Silk and Thanthi Trust. It held that any permitted trade, commerce, business or related service must be connected to actually carrying out the GPU object and remain within the applicable receipts ceiling. The 'actual carrying out' requirement inserted from 1 April 2016 was treated as clarificatory of that connection; this does not retrospectively replace the earlier monetary ceilings with 20%.

The ceilings stated in paragraph 253(A.2) are Rs. 10 lakh from 1 April 2009, Rs. 25 lakh from 1 April 2012, and 20% of the previous year's total receipts from 1 April 2016. Accordingly, the relevant historical AY bands are 2009-10 to 2011-12, 2012-13 to 2015-16, and AY 2016-17 onwards within the statutory version considered in this judgment. The test is applied to aggregate receipts from the relevant commercial activities, not merely their net profit. First classify the activity and its receipts: the Court generally excluded GPU services or goods supplied at cost or with a nominal mark-up from trade, commerce or business. Charges markedly or significantly above cost attract commercial characterization and the applicable ceiling. It did not prescribe one universal percentage that makes a mark-up 'nominal'.

Related provisions. Section 11(4), dealing with a business undertaking itself held under trust, was distinguished from section 11(4A), concerning business carried on by a trust. Merely directing business income to charity does not settle the business itself on trust. For GPU bodies, section 11(4A) must be read with section 2(15): the activity must be undertaken in actually achieving the GPU object, and separate books help establish compliance with the receipt limit. Section 13(8), the relevant provisos to section 10(23C), and section 143(3) reinforce the same framework. The Court also held that departmental circulars cannot bind courts or override the statute; their binding force on departmental authorities depends on consistency with it.

Statutory development bodies. Housing, town planning, industrial development and essential public services can be GPU objects. Statutory control, the purpose of the constituting law, prescribed charging arrangements, deployment of funds and the actual character of the activities matter. Recovery of costs, including administrative costs and a nominal provision, statutory rates, and connected receipts are not automatically commercial merely because money is charged or a surplus arises. Conversely, a statutory label is not an unconditional exemption: significantly higher charges must be identified and tested under the relevant ceiling. Losing one specific exemption route does not by itself bar a claim under another. 'Commercial' in section 10(46) receives a similar interpretation, but that provision contains no quantified safe-harbour comparable to the GPU proviso; notification and its own requirements remain material.

02 DISCUSSION BY THE HON'BLE COURT

Professional and seed regulators. ICAI's exclusive statutory functions in professional entry, curriculum, standards and discipline were treated as GPU functions; its record did not show that the relevant fees were consideration for commercial services. The same approach applied to statutory seed-certification bodies performing essential quality-control functions. The Court nevertheless cautioned that forms, examinations, coaching or other facilities charged at significantly more than cost could produce commercial receipts requiring the prescribed ceiling to be met. It did not grant all professional bodies or all their revenue streams permanent exemption.

Trade promotion and non-statutory public bodies. AEPC's general trade-promotion work could advance GPU, but individualized services, skills courses, market assistance and renting exhibition space to exporters produced service receipts relating to trade or business. Those activities could be connected to AEPC's object, yet their quantum required year-specific examination. ERNET and NIXI were treated differently on their records: their educational-network and domestic internet-exchange/domain functions served important public purposes and the fees were nominal or cost-reimbursing. GS1 India's coding services were useful to the public but substantially served businesses for significant consideration; its claim failed on that record. The Court left open a future independently assessed GS1 claim supported by cost-basis or nominal-mark-up evidence.

Cricket associations. The present associations could not classify sports promotion as 'education' merely to escape the GPU test. The Court examined the close operational and financial connection between the associations and BCCI, including stadium infrastructure, shared media-rights proceeds, advertising and sponsorship. It found that the Tribunal and High Courts had wrongly accepted the description 'infrastructure subsidy' without examining the rights conveyed, agreements or resolutions, and the pattern of receipts and expenditure. The purpose and use of a subsidy matter to its capital or revenue character. Importantly, the Court said its observations on these receipts were not final: the parties' contentions required consideration on their merits after remand.

Newspaper and other private trusts. Tribune Trust still advanced GPU; the Court rejected the High Court's contrary characterization of its objects. Nevertheless, paid advertisements were commercial receipts, even though intrinsically connected with newspaper publication, and the relevant quantitative limit was exceeded. That defeated the exemption claim for the case before the Court. For Shri Balaji, the record did not clearly connect mid-day-meal contracts with the society's stated objects. Ordinarily fuller examination of the objects, contracts, costs and receipts would have been required. The Court instead declined interference, noting low tax effect and stating that the receipts did not exceed the then Rs. 10 lakh limit.

02 DISCUSSION BY THE HON'BLE COURT

Source: [scr reported rendition public mirror / paragraphs 120-126 / PDF pages 91, 92, 93, 94 / judgment](#); [scr reported rendition public mirror / paragraphs 130-153 / PDF pages 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109 / judgment](#); [scr reported rendition public mirror / paragraphs 154-175 / PDF](#)

02 DISCUSSION BY THE HON'BLE COURT

[pages 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119 / judgment; scr reported rendition public mirror / paragraphs 176-190 / PDF pages 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130 / judgment; scr reported rendition public mirror / paragraphs 191-199 / PDF pages 130, 131, 132, 133, 134 / judgment; scr reported rendition public mirror / paragraphs 200-217 / PDF pages 134, 135, 136, 137, 138, 139, 140, 141 / judgment; scr reported rendition public mirror / paragraphs 218-238 / PDF pages 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155 / judgment; scr reported rendition public mirror / paragraphs 239-252 / PDF pages 156, 157, 158, 159, 160 / judgment](#)

03 JUDICIAL DECISION

The Court adopted a receipt- and activity-specific interpretation of section 2(15), requiring the applicable historical ceiling and the connection with actual GPU work to be satisfied when commercial activities are involved. It distinguished cost-recovery or nominal-mark-up public services from significantly priced commercial activities, and applied that framework separately to the different organizations. The operative orders in paragraph 254 rejected numerous Revenue appeals, allowed certain assessee appeals, allowed the Revenue's GS1 appeals, dismissed Tribune Trust's appeal, and remitted AEPC and the cricket-association matters. The Shri Balaji appeal was dismissed on low tax effect. The batch was disposed of and pending applications were dismissed in paragraph 255.

Paragraph 253(H) requires year-by-year scrutiny and is not an assurance of continuing exemption or an instruction to reopen every concluded assessment. The separately reviewed 3 November 2022 order explains that decisions against the Revenue are final for assessment years before the Court and decided. For years the Court was not called upon to decide, authorities apply the declared law to the facts of each year; the express remands retain their scope.

Source: [scr reported rendition public mirror / paragraphs 253\(A\)-\(H\) / PDF pages 160, 161, 162, 163, 164 / judgment; scr reported rendition public mirror / paragraphs 254-255 / PDF pages 164, 165, 166, 167 / judgment; paragraphs 4-6 / PDF pages 3 / separate clarification order](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Mixed, party-specific: several assessees succeed; Revenue succeeds against GS1 India and Tribune Trust; AEPC and cricket matters remanded after partial Revenue success

Batch disposed of through the eight operative groups in paragraph 254; no uniform exemption outcome

Common statutory interpretation decided; individual final relief and remands differ by party and assessment year

No perpetual exemption. AEPC and cricket-association entitlement requires the directed reconsideration; their remands are not final Revenue findings of taxable liability. Shri Balaji is a low-tax-effect disposal, not unconditional approval of all mid-day-meal contracting. Read the separate 3 November 2022 clarification for finality of assessment years decided and application to other years.

Source: [scr reported rendition public mirror / paragraphs 254\(i\)-\(viii\); 255 / PDF pages 164, 165, 166, 167 / judgment](#)

05 AKHB REVIEW POINT

Build a year-specific receipts analysis before applying this judgment. Identify the precise charitable limb, constituting instrument and activity; document its connection to the GPU object; reconcile full costs, including administration, with the charge and supporting allocation method; then isolate receipts from activities properly characterized as commercial. Compare those receipts, rather than only their profit or mark-up, with the ceiling for the relevant statutory year. Retain separate books and check the other exemption conditions. Government sponsorship, an approved registration, socially useful work, or reinvestment of a surplus is not a substitute for that analysis.

Use the result for the actual organization and assessment year. For cricket bodies, obtain media-rights documents, BCCI resolutions/agreements and receipt-use evidence instead of accepting the 'subsidy' label. For trade bodies, separate general advocacy from paid business-specific services. For statutory and professional bodies, test charges against costs without assuming that every fee is commercial. For concluded litigation, read the November clarification before treating the main judgment's annual-review language as reopening authority. No automatic equivalence with the Income-tax Act, 2025 or certification of current law is made.

Source: [scr reported rendition public mirror / paragraphs 167-175 / PDF pages 116, 117, 118, 119 / judgment](#); [scr reported rendition public mirror / paragraphs 190 / PDF pages 127, 128, 129, 130 / judgment](#); [scr reported rendition public mirror / paragraphs 197 / PDF pages 133 / judgment](#); [scr reported rendition public mirror / paragraphs 202-205 / PDF pages 135, 136 / judgment](#); [scr reported rendition public mirror / paragraphs 228-238 / PDF pages 152, 153, 154, 155 / judgment](#); [scr reported rendition public mirror / paragraphs 253\(H\) / PDF pages 164 / judgment](#); [paragraphs 4-5 / PDF pages 3 / separate clarification order](#)

DETAILED DISPOSITION AND CONNECTED GROUPS

Groups

1.

Group: Improvement trusts and essential-service statutory bodies

In whose favour: Assesseees

Disposition: Revenue appeals against Improvement Trusts at Moga, Hoshiarpur, Bathinda, Fazilka, Sangrur, Patiala, Jalandhar, Kapurthala, Pathankot and Hansi, and the Revenue petitions concerning Gujarat Maritime Board and Karnataka Water Supply and Drainage Board, rejected.

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 254(i)

Pdf pages: 164; 165

Printed scr pages: 1062; 1063

Source role: judgment

2.

Group: Urban development, housing and industrial-development bodies

In whose favour: Assesseees

Disposition: Revenue appeals against AUDA, Gujarat Housing Board, Gandhinagar, Rajkot and Surat Urban Development Authorities, Jamnagar Area Development Authority, Gujarat Industrial Development Corporation, Agra Development Trust, UP Awas Evam Vikas Parishad, Raebareli Development Authority, Rajasthan Housing Board, Mangalore Urban Development Authority, Mathura Vrindavan Development Authority, Meerut Development Authority, Belgaum Development Authority, Moradabad Urban Development Authority, Yamuna Expressway Industrial Development Authority, Greater Noida Industrial Development Authority, New Okhla Industrial Development Authority and Karnataka Industrial Areas Development Board rejected.

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 254(ii)

Pdf pages: 165; 166

Printed scr pages: 1063; 1064

Source role: judgment

3.

Group: Institute of Chartered Accountants of India

In whose favour: ICAI

Disposition: Revenue's C.A. Nos. 8193/2012, 5057/2012 and 4196/2015 dismissed; ICAI's SLP(C) No. 23975/2012 and C.A. No. 5056/2012 allowed.

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 254(iii), footnotes 190-191

Pdf pages: 166

Printed scr pages: 1064

Source role: judgment

4.

Group: Seed-certification agencies

In whose favour: Assessee agencies

Disposition: Revenue's C.A. No. 21845/2017 against Rajasthan State Seed and Organic Production Certification Agency rejected; Andhra Pradesh State Seed Certification Agency's SLP(C) No. 15547/2013 allowed.

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 254(iv)

Pdf pages: 166

Printed scr pages: 1064

Source role: judgment

5.

Group: Apparel Export Promotion Council (AEPC)

In whose favour: Revenue partly; exemption merits remitted

Disposition: SLP(C) No. 14995/2019 allowed in the stated terms; High Court judgment set aside and the concerned years remitted to the Assessing Officer. The operative text prints 'APEC'; paragraphs 203-205 identify AEPC.

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 254(v)

Pdf pages: 166

Printed scr pages: 1064

Source role: judgment

6.

Group: ERNET and NIXI

In whose favour: Assesseees

Disposition: Revenue's SLP(C) No. 15040/2019 concerning ERNET and SLP(C) No. 15079/2019 concerning NIXI dismissed; the respective favourable judgments stand.

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 254(vi)

Pdf pages: 166

Printed scr pages: 1064

Source role: judgment

7.

Group: GS1 India

In whose favour: Revenue for the claims decided

Disposition: Revenue's C.A. Nos. 5058/2014 and 4374/2015 allowed and the impugned judgments set aside. Paragraph 253(E.2) leaves a future independently assessed claim open on suitable cost evidence.

Pinpoints

1.

Source url: [Open cited source](#)

Paragraphs: 253(E.2)

Pdf pages: 163

Printed scr pages: 1061

Source role: judgment

2.

Source url: [Open cited source](#)

Paragraphs: 254(vi)

Pdf pages: 166

Printed scr pages: 1064

Source role: judgment

8.

Group: Saurashtra, Gujarat, Rajasthan, Baroda and Rajkot cricket associations

In whose favour: Revenue partly; no final determination of exemption on remand

Disposition: Revenue appeals succeed in part; Gujarat and Rajasthan High Court judgments set aside. The concerned authorities must determine the question afresh; paragraph 253(F) directs the Assessing Officer to issue notice and examine the relevant material. The observations on character of receipts are expressly non-final under paragraph 238.

Pinpoints

1.

Source url: [Open cited source](#)

Paragraphs: 238

Pdf pages: 155

Printed scr pages: 1053

Source role: judgment

2.

Source url: [Open cited source](#)

Paragraphs: 253(F)

Pdf pages: 163

Printed scr pages: 1061

Source role: judgment

3.

Source url: [Open cited source](#)

Paragraphs: 254(vii)

Pdf pages: 166; 167

Printed scr pages: 1064; 1065

Source role: judgment

9.

Group: Tribune Trust

In whose favour: Revenue

Disposition: Assessee's C.A. No. 9380/2017 dismissed. The Trust's GPU object is recognized, but its advertising receipts defeat the exemption claim under the applicable limit.

Pinpoints

1.

Source url: [Open cited source](#)

Paragraphs: 245-246

Pdf pages: 157; 158

Printed scr pages: 1055; 1056

Source role: judgment

2.

Source url: [Open cited source](#)

Paragraphs: 253(G)

Pdf pages: 164

Printed scr pages: 1062

Source role: judgment

3.

Source url: [Open cited source](#)

Paragraphs: 254(viii)

Pdf pages: 167

Printed scr pages: 1065

Source role: judgment

10.

Group: Shri Balaji Samaj Vikas Samiti

In whose favour: Assessee on the disposition, with limited precedential scope

Disposition: Revenue's SLP(C) No. 30597/2018 dismissed on account of low tax effect; the Court did not finally validate the object-clause connection of its mid-day-meal activity.

Pinpoints

1.

Source url: [Open cited source](#)

Paragraphs: 250-252

Pdf pages: 159; 160

Printed scr pages: 1057; 1058

Source role: judgment

2.

Source url: [Open cited source](#)

Paragraphs: 254(viii)

Pdf pages: 167

Printed scr pages: 1065

Source role: judgment

ADDITIONAL STATUTORY CONTEXT, NOT SEPARATE HOLDINGS

10(20); 10(20A) (deleted); 10(23) (deleted); 11; 12; 12A; 12AA; 13; 60-63; 119; 143(3)

RELATED DECISIONS AND LIMITS

1.

Case id: sc-2022-11-03-ahmedabad-urban-development-authority-clarification

Relationship: separate_order_clarifying_application_and_finality

Decision date: 2022-11-03

Citation: [2022] 8 S.C.R. 581

Source url: [Open cited source](#)

Verification: Separate reviewed order, paras 1-6, physical PDF pp. 2-3; not a duplicate or replacement of this judgment

ASSESSMENT YEARS BY PARTY

1.

Party: Apparel Export Promotion Council

Assessment years: 2009-10; 2010-11

Context: Years described in the procedural history as denied by the AO under the amended proviso, then allowed by CIT(A)/ITAT; Supreme Court remand is for the concerned years

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 69

Pdf pages: 67

Printed scr pages: 965

Source role: judgment

2.

Party: Gujarat Cricket Association

Assessment years: 2009-10; 2010-11; 2011-12; 2012-13

Context: Years of the ITAT orders expressly cited in footnote 151; no inference about every cricket association

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 218 and footnote 151

Pdf pages: 141

Printed scr pages: 1039

Source role: judgment

3.

Party: Tribune Trust

Assessment years: 2009-10

Context: Present exemption controversy, distinct from the historical AY 1932-33 Privy Council litigation

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 240-241

Pdf pages: 156; 157

Printed scr pages: 1054; 1055

Source role: judgment

HISTORICAL RECEIPTS THRESHOLDS

1.

Effective from: 2009-04-01

Assessment year band: 2009-10 to 2011-12

Ceiling: Aggregate relevant commercial receipts not exceeding Rs. 10 lakh in the previous year

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 253(A.2)

Pdf pages: 160

Printed scr pages: 1058

Source role: judgment

2.

Effective from: 2012-04-01

Assessment year band: 2012-13 to 2015-16

Ceiling: Aggregate relevant commercial receipts not exceeding Rs. 25 lakh in the previous year

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 253(A.2)

Pdf pages: 160

Printed scr pages: 1058

Source role: judgment

3.

Effective from: 2016-04-01

Assessment year band: 2016-17 onwards in the statutory version interpreted by the Court

Ceiling: Aggregate relevant commercial receipts not exceeding 20% of the trust or institution's total receipts for the same previous year

Pinpoint

Source url: [Open cited source](#)

Paragraphs: 253(A.2)

Pdf pages: 160

Printed scr pages: 1058

Source role: judgment

SOURCE-RENDITION BOUNDARIES

Physical pdf page numbering: All primary pins use one-based pages of the 167-page SCR PDF; printed SCR page = physical PDF page + 898. Original judgment index refers to original, not SCR, pagination.

Reporter headnote

Pdf pages: 1; 2; 3; 4; 5; 6; 7; 8; 9; 10; 11; 12; 13; 14; 15

Description: Synopsis and HELD summary before cited-case list; excluded as a substitute for judicial reasoning

Reporter case lists

Pdf pages: 15; 16; 17; 18; 19; 20; 21; 22; 23; 24

Description: Cited cases and Case Law Reference table; reporter material

Front matter

Pdf pages: 1; 24; 25

Description: Citation/coram/date, civil appellate jurisdiction, connected matters and appearances; author attribution at p. 25

Judgment index

Pdf pages: 25; 26; 27

Description: Index pagination expressly refers to original judgment

Judicial body

Pdf pages: 27; 167

Page range inclusive: True

Paragraphs: 1-255

Start: Paragraph 1 on reported PDF p. 27 / SCR p. 925

End: Paragraph 255 on reported PDF p. 167 / SCR p. 1065

Reporter tail

Pdf pages: 167

Description: Reporter name, assistant credit and Appeals disposed of line are not additional judicial reasons

Neighbouring case contamination: None observed; entire 167-page file is the same reported decision

Official pdf

Pdf pages: 149

Front matter pages: 1; 2

Judgment index pages: 3

Judicial body page range: 4; 149

Paragraphs: 1-255

Date and signature page: 149

Party submissions

Paragraphs: 28-91

Pdf page range: 49; 77

Description: Revenue submissions paras 28-36; assessee submissions paras 37-89; Revenue rebuttal paras 90-91. Excluded as stand-alone holdings.

Analysis and reasoning

Paragraphs: 92-252

Pdf page range: 77; 160

Summation and operative orders

Paragraphs: 253-255

Pdf page range: 160; 167

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(official judgment\)](#)

Identified source rendition: 149 PDF pages; SHA-256

337506bb14011d607bd09bff7abb821aa77aa618be94632ed8edc1716667f33f. Original bytes preserved.

[Open cited source rendition](#)

The 167-page reported PDF includes substantial reporter headnote and reference material. Judicial paragraph 1 begins only on physical p. 27; note holdings are grounded in the judicial reasons and operative orders, not the headnote.

Paragraph 153(b) prints "should be exceed 20%" and paragraph 153(c) refers to "or" while requiring conjunctive reading. These anomalies appear in reported PDF p. 109 and official PDF p. 86. The note follows the statutory quotation in para. 135, paras 136 and 167, and para. 253(A.2): the relevant aggregate receipts must NOT exceed the ceiling and the conditions operate together.

Paragraphs 171-172 use profits/income terminology in discussing the cap. The note does not convert the statutory aggregate-receipts test into a net-profit test; paras 135-136, 190(v), and 253(A.2) supply the controlling wording.

Inconsistent section 10(46) commencement references appear within the source: para. 181 says 1 April 2009; para. 187 says 1 June 2011; para. 253(B.4) uses 1 April 2011. These are source-level discrepancies, not silently normalized. The substantive note states the relationship between exemption routes without adopting one of these dates as a verified commencement date.

Paragraph 254(v) prints APEC, but paras 203-205 identify Apparel Export Promotion Council as AEPC. The note uses the identified full party name and flags the transposition.

Paragraph 245 discusses a percentage when the Tribune controversy is identified as AY 2009-10. The note applies the period-specific structure expressly stated in para. 253(A.2), and does not import the later 20% threshold into AY 2009-10.

No single assessment year or uniform winner is inferred for the batch. Figures described as financial-year figures in submissions or precedents are not silently relabelled as AUDA assessment years.

The separate 3 November 2022 clarification is linked and retained as its own record. It does not grant a blanket power to reopen decided appeals or permanent exemption for future years.

Paragraph 46 (reported p. 57) prints Circular 11/2018, while paragraph 43 and the later discussion identify Circular 11/2008 dated 19 December 2008. No separate 2018 circular or proposition is inferred from that inconsistent label.

The reported connected-case list on p. 24 and official cover p. 1 print C.A. No. 13071/2017, while footnote 158 for Improvement Trust, Moga on reported p. 164 / official p. 146 prints 10371/2017. No number for that connected matter is silently normalized; the verified lead appeal remains C.A. No. 21762/2017.

Reported citation, decision date, lead case number and coram verified on reported physical PDF p. 1; author attribution on p. 25. Official judgment confirms the lead appeal on p. 1 and the date and judges on p. 149. Repository neutral citation 2022INSC1112 is metadata only, not printed in the reviewed PDFs.

No common assessment year is assigned to the batch. AEPC: AYs 2009-10 and 2010-11 are identified in paragraph 69 (reported PDF p. 67). Gujarat Cricket Association: footnote 151 (p. 141) identifies AYs 2009-10 to 2012-13 for the cited Tribunal proceedings. Tribune Trust: paragraph 241 (pp. 156-157) identifies AY 2009-10 for the present controversy. The lead AUDA appeal has no single assessment year expressly assigned in this note. Historical exemption years, financial-year accounts and counsel estimates are not treated as years actually decided.

AY bands translate the effective-from dates and annual test expressly stated by the Court; they are not a new current-law audit. Paragraph 253(A.2), reported PDF p. 160, gives all three limits together. The connection to actual GPU work and the other exemption conditions remain necessary; a low amount alone does not resolve all eligibility requirements.

STATUTORY SCOPE

1961 Act provisions as considered in the 19 October 2022 judgment, with historical threshold dates stated in paragraph 253(A.2)

No comprehensive later legislative audit or Income-tax Act, 2025 mapping is represented.

LATER TREATMENT

Source checked 2026-10-04. The separate clarification order dated 3 November 2022 has been reviewed and is linked as a separate record. Apart from that expressly identified proceeding, subsequent review proceedings, stays, reversals and later judicial treatment have not been comprehensively checked. This is not a citator status certificate.

IDENTIFIED SOURCE LINKS

[official judgment - PDF pages: 149](#)

SHA-256: 337506bb14011d607bd09bff7abb821aa77aa618be94632ed8edc1716667f33f

[scr reported rendition public mirror - PDF pages: 167](#)

SHA-256: ce01d61aa3407595bfb6be88f23d9fdddebaf44352576b5afa75c227eed65d54

[Related note: Assistant Commissioner of Income Tax \(Exemptions\) v. Ahmedabad Urban Development Authority](#)

AI DISCLOSURE

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