

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

Miscellaneous Application No. 1849 of 2022 / In Civil Appeal No. 21762 of 2017

[2022] 8 S.C.R. 581 | 2022-11-03

Whether the main judgment needed clarification to permit the Revenue to redo past assessments and examine eligibility year by year, and how its final dispositions relate to assessment years not decided by the Court.

2(15)

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

Assessment years: See the source-scope notes; no year inferred.

Separate clarification: concluded outcomes and express remands preserved

Finality attaches to assessment years before the Court and decided, including appeals decided against the Revenue. The main judgment's express remands retain their scope: AEPC under paragraph 254(v), and the cricket associations under paragraphs 253(F) and 254(vii). For other assessment years, including years not called upon to be decided rather than only years after the clarification date, authorities apply the declared law to the facts of each year. This order is neither a blanket authority to reopen concluded appeals nor a perpetual exemption for the assesseees.

01 FACTS OF THE CASE

The Revenue filed M.A. No. 1849 of 2022 in Civil Appeal No. 21762 of 2017 seeking clarification of the common judgment dated 19 October 2022 on section 2(15) and general-public-utility charities. It wanted paragraph 254 to permit reassessment of the past and annual examination for the future. It argued that paragraphs 253(H) and 254, including dismissal of its appeals, could preclude examination both of the assessment years in those appeals and of the assesseees in future years. These were the Revenue's submissions, not a finding that all assessments were permanently insulated from examination.

Source: [scr reported rendition public mirror / paragraphs 1-3 / PDF pages 2 / order](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court explained that the main judgment had already differentiated conclusive outcomes from a direction for fresh examination. It referred to its conclusions and the operative orders in main-judgment paragraphs 253-254, and held that the declared law operated in the context of the assessment years before the Court and decided. Where appeals were decided against the Revenue, those decisions were final. For assessment years the Court had not been called upon to decide, authorities were to apply the law declared in the main judgment to the facts of each such year. The order's compressed descriptions of the paragraph groups should be read together with the actual party-specific operative orders, including the remands, rather than used as an independent outcome list.

Source: [scr reported rendition public mirror / paragraphs 4-5 / PDF pages 3 / order: paragraphs 254\(v\)-\(vii\) / PDF pages 166, 167 / related main judgment](#)

03 JUDICIAL DECISION

No further clarification was necessary or called for. The Court preserved finality for the assessment years decided against the Revenue, distinguished the expressly remitted matter, and explained that authorities must apply the declared law on the facts of each assessment year not decided by the Court. M.A. No. 1849 of 2022 was disposed of in those terms.

Source: [scr reported rendition public mirror / paragraphs 5-6 / PDF pages 3 / order](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Clarificatory disposal; finality of concluded outcomes preserved, with year-specific examination for undecided years

M.A. No. 1849 of 2022 disposed of in the terms of paragraphs 4-5; no further clarification necessary

Scope and application of the 19 October 2022 judgment explained; no new determination of individual exemption claims

Finality attaches to assessment years before the Court and decided, including appeals decided against the Revenue. The main judgment's express remands retain their scope: AEPC under paragraph 254(v), and the cricket associations under paragraphs 253(F) and 254(vii). For other assessment years, including years not called upon to be decided rather than only years after the clarification date, authorities apply the declared law to the facts of each year. This order is neither a blanket authority to reopen concluded appeals nor a perpetual exemption for the assesseees.

Source: [scr reported rendition public mirror / paragraphs 4-6 / PDF pages 3 / order: paragraphs 254\(v\)-\(vii\) / PDF pages 166, 167 / related main judgment](#)

05 AKHB REVIEW POINT

Read the main judgment's party-specific operative result alongside this order before treating a past or future year as settled. Separate assessment years actually decided, the matters expressly remitted, and years not decided by the Court. For the last category, retain year-specific evidence of activities, receipts and eligibility and apply the declared law to that record. This editorial workflow follows the order's distinction; the order does not independently decide statutory reopening powers or limitation questions, and it must not be presented as either permission to reopen every past assessment or protection from examination in every later year. No automatic mapping to the Income-tax Act, 2025 is made. The clarification's paragraph 4 compresses several different outcomes: the main judgment expressly remits AEPC in paragraph 254(v), and paragraph 254(vi) is mixed, rejecting the Revenue's ERNET/NIXI challenges but allowing its GS1 appeals. Preserve those party-specific results; do not read the shorthand as a new uniform disposition.

Source: [scr reported rendition public mirror / paragraphs 4-5 / PDF pages 3 / editorial analysis grounded in order; paragraphs 254\(v\)-\(vii\) / PDF pages 166, 167 / related main judgment](#)

RELATED DECISIONS AND LIMITS

1.

Case id: sc-2022-10-19-ahmedabad-urban-development-authority

Relationship: clarifies_application_and_finality_of_main_judgment

Decision date: 2022-10-19

Verification: Main and clarification independently reviewed. The linkage is express in clarification paragraphs 1-5; main paragraph 254(v)-(vii) preserves the actual remands and mixed outcomes.

Pinpoints

1.

Source url: [Open cited source](#)

Paragraphs: 1-5

Pdf pages: 2; 3

Printed scr pages: 582; 583

Source role: order

2.

Source url: [Open cited source](#)

Paragraphs: 254(v)-(vii)

Pdf pages: 166; 167

Printed scr pages: 1064; 1065

Source role: related_main_judgment

Supports: AEPC and cricket remands and mixed ERNET/NIXI/GS1 outcomes

Source sha256: ce01d61aa3407595bfb6be88f23d9fdddebaf44352576b5afa75c227eed65d54

SOURCE-RENDITION BOUNDARIES

Physical pdf page numbering: One-based from the supplied PDF; physical pages 1-3 correspond to printed SCR pages 581-583

Headnote

Pdf pages: 1

Printed scr pages: 581

Description: Reporter synopsis following the coram and preceding CIVIL APPELLATE JURISDICTION; not judicial reasons

Front matter

Pdf pages: 1; 2

Description: Title, citation, date, coram, jurisdiction, origin and counsel list precede the judicial order; author attribution immediately precedes paragraph 1 on physical page 2

Judicial order

Paragraphs: 1-6

Pdf pages: 2; 3

Printed scr pages: 582; 583

Start: The Order of the Court was passed by / S. RAVINDRA BHAT, J. / paragraph 1

End: Paragraph 6 disposing of M.A. No. 1849 of 2022

Reporter tail

Pdf pages: 3

Description: Reporter names and the unnumbered disposal summary following paragraph 6 are not additional judicial reasoning

Neighbouring case contamination: None observed; all three pages relate to this proceeding

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(scr reported rendition public mirror\)](#)

Identified source rendition: 3 PDF pages; SHA-256

c58bf48c3d74594f0e6f84f69f64724d277a869352bbc2e306a829ee9ab77ed1. Original bytes preserved.

[Open cited source rendition](#)

This is a separate clarification order dated 3 November 2022, not a replacement date or alternate rendition of the 19 October 2022 main judgment.

Physical PDF page 1 is a reporter headnote and case front matter; substantive note propositions are pinned to judicial paragraphs 1-6 on physical pages 2-3.

Paragraph 4 on physical PDF page 3 visibly lists Revenue-favourable paragraph 254 outcomes as (v), (vi), (vii) and (vii). The repeated (vii) is a source anomaly and is not silently corrected or used to infer an additional outcome.

The official disposition is application disposed of, not application allowed, application dismissed, or Revenue appeals dismissed by this order.

The future-application passage includes all assessment years the Court was not called upon to decide; it is not a calendar-date-only prospective rule.

Paragraph 4 describes main paragraphs 253(A)-(E) as final and labels the listed 254 groups as Revenue-favourable in compressed terms. That shorthand must not override the actual main-judgment directions: 254(v) remits AEPC and 254(vi) is mixed (ERNET/NIXI for assesseees; GS1 for Revenue). The main and clarification texts are preserved unchanged; the note cross-pins the operative orders rather than silently replacing them.

SCR citation, date, bench and application/appeal numbers verified on physical PDF page 1 (SCR p. 581); author verified at the beginning of the order on physical PDF page 2 (SCR p. 582). Source-index neutral citation 2022INSC1155 is metadata only and is not printed in this PDF.

The clarification does not enumerate assessment-year numbers. Its distinction is between assessment years actually before the Court and decided, and assessment years the Court was not called upon to decide. Do not infer one assessment year for the entire batch.

STATUTORY SCOPE

Only this 2022 clarification under the Income-tax Act, 1961 is reviewed. No Income-tax Act, 2025 equivalence or present-law certification is supplied.

LATER TREATMENT

Source checked 2026-10-04. This order expressly concerns the judgment dated 19 October 2022 in Civil Appeal No. 21762 of 2017 and connected appeals. That main-judgment/clarification relationship is verified from this order, paragraphs 1-6. Further review proceedings, stays, reversals and subsequent judicial treatment have not been comprehensively checked; this note is not a citator status certificate.

IDENTIFIED SOURCE LINKS

[scr reported rendition public mirror - PDF pages: 3](#)

SHA-256: c58bf48c3d74594f0e6f84f69f64724d277a869352bbc2e306a829ee9ab77ed1

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

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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