

Commissioner of Income Tax Exemptions v. M/s International Health Care Education and Research Institute

Special Leave Petition (Civil) Diary No. 19528 of 2018

Official reasoned order dated 11 February 2025; no neutral citation printed | 2025-02-11

Historical section 12AA registration: genuine proposed charitable activities, refusal of larger-bench reconsideration of Ananda Social, and separate annual exemption scrutiny.

Income-tax Act, 1961: sections 12AA and 12A(a) (historical registration framework) | Sections 10 and 11 (separate exemption inquiry) | Section 2(15) (charitable objects context)

Two-judge bench | J.B. Pardiwala J. | R. Mahadevan J.

Registration is not exemption

The reasoned SLP disposal leaves registration relief undisturbed but grants no blanket or assessment-year exemption. Annual entitlement remains subject to the assessing officer's scrutiny.

01 FACTS OF THE CASE

The trust was created on 1 January 2008 and applied on 18 February 2008 for registration. The Commissioner declined registration, principally because charitable activity was not demonstrated. The Hon'ble ITAT directed registration; the Hon'ble Rajasthan High Court affirmed that direction on 18 July 2017 in DB Income-tax Appeal No. 533 of 2009. Revenue sought reconsideration of the construction of section 12AA adopted in Ananda Social and Educational Trust. The present order concerns the historical registration application, not entitlement to exemption for a specified assessment year (paragraphs 2-12).

Source: [Official order: paragraphs 2-8 / PDF pages 2-7](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court reproduced Ananda Social's distinction between registration, which can consider genuine proposed activities aligned with charitable objects, and cancellation, which concerns actual non-genuine activity or activity inconsistent with the objects. Revenue urged a larger-bench reference. The Court declined to refer the matter merely by doubting Ananda Social. It also emphasised that the applicant should adduce cogent material satisfying the Commissioner that the activities are genuinely charitable. Registration and annual exemption are separate inquiries: registration does not automatically establish entitlement under sections 10 or 11; the assessing officer must examine the materials when exemption is claimed (paragraphs 9-15).

Source: [Official order: paragraphs 9-15 / PDF pages 7-10](#)

03 JUDICIAL DECISION

Delay was condoned. The request to refer Ananda Social for larger-bench reconsideration was not accepted. The special leave petition and pending applications were disposed of with the stated observations. The operative text says 'disposed of'; it does not record grant of leave or substitute an order refusing registration (paragraphs 1 and 13-18).

Source: [Official order: paragraphs 1 and 13-18 / PDF pages 2,9-10](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee on preservation of the registration relief and rejection of Revenue's request for reconsideration; no blanket exemption or assessment-year merits relief was granted.

Source: [Official order: paragraphs 13-18 / PDF pages 9-10](#)

05 AKHB REVIEW POINT

For a historical section 12AA application, document charitable objects and credible proposed activities, and address actual activities already undertaken. Absence of past activity is not automatically fatal; registration is not conclusive proof of exemption. Keep separate evidence for the annual exemption claim. This 2008 application arose under the earlier framework: section 12AB, later amendments and the Income-tax Act, 2025 require separate verification.

Source: [Official order: Editorial analysis based on paragraphs 9-15 / PDF pages 7-10](#)

SOURCE & VERIFICATION

[Hon'ble Supreme Court official record of proceedings and reasoned order](#)

Complete official order: 10 PDF pages, paragraphs 1-18.

[Open cited source rendition](#)

Decision date: 11 February 2025; the 15 February digital signature is not the decision date. No neutral citation is printed.

STATUTORY SCOPE

Historical section 12AA registration application made in 2008. No automatic mapping to section 12AB, later amendments or the Income-tax Act, 2025.

LATER TREATMENT

Source checked 2026-10-18. Later judicial treatment and current-law applicability have not been comprehensively verified.

[Related note: Ananda Social and Educational Trust v. Commissioner of Income Tax & Anr. \(with connected registration appeals\)](#)

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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