REPORTABLE

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2706 OF 2018
(arising out of SLP (C) No(s). 30194/2010)

INCOME TAX OFFICER, MUMBAI ....APPELLANT(S)

VERSUS

VENKATESH PREMISES COOPERATIVE SOCIETY LTD. ....RESPONDENT(S)

with

CIVIL APPEAL NO. 3827 OF 2012
CIVIL APPEAL NO. 3271 OF 2012
CIVIL APPEAL NO.3272 OF 2012
CIVIL APPEAL NO.1180 OF 2015
CIVIL APPEAL NO.2997 OF 2017
CIVIL APPEAL NO.8741 OF 2017

CIVIL APPEAL NO(s).2708 OF 2018
(arising out of SLP(C) No. 32061/2010)
CIVIL APPEAL NO(s).2707 OF 2018
(arising out of SLP(C) No. 30195/2010)
CIVIL APPEAL NO(s).2713 OF 2018
(arising out of SLP(C) No. 32914/2010
CIVIL APPEAL NO(s).2710 OF 2018
(arising out of SLP(C) No. 32913/2010
CIVIL APPEAL NO(s).2709 OF 2018
(arising out of SLP(C) No. 32063/2010)
CIVIL APPEAL NO(s).2711 OF 2018
(arising out of SLP(C) No. 32065/2010)
CIVIL APPEAL NO(s).2712 OF 2018
(arising out of SLP(C) No. 34087/2010)

CIVIL APPEAL NO(s).2716 OF 2018
(arising out of SLP(C) No. 35120/2010
CIVIL APPEAL NO(s).2714 OF 2018
(arising out of SLP(C) No. 32918/2010)
CIVIL APPEAL NO(s).2715 OF 2018
(arising out of SLP(C) No. 34061/2010)
CIVIL APPEAL NO(s).2717 OF 2018
(arising out of SLP(C) No. 128/2011)
CIVIL APPEAL NO(s).2728 OF 2018
(arising out of SLP(C) No. 16967/2011)
CIVIL APPEAL NO(s).2718 OF 2018
(arising out of SLP(C) No. 133/2011)
CIVIL APPEAL NO(s).2720 OF 2018
(arising out of SLP(C) No. 367/2011)
CIVIL APPEAL NO(s).2721 OF 2018
(arising out of SLP(C) No. 370/2011)
CIVIL APPEAL NO(s).2719 OF 2018
(arising out of SLP(C) No. 378/2011)
CIVIL APPEAL NO(s).2722 OF 2018
(arising out of SLP(C) No. 2623/2011)
CIVIL APPEAL NO(s).2724 OF 2018
(arising out of SLP(C) No. 2745/2011
CIVIL APPEAL NO(s).2726 OF 2018
(arising out of SLP(C) No. 4096/2011)
CIVIL APPEAL NO(s).2723 OF 2018
(arising out of SLP(C) No. 2744/2011)
CIVIL APPEAL NO(s).2725 OF 2018
(arising out of SLP(C) No. 3283/2011)
CIVIL APPEAL NO(s).2727 OF 2018
(arising out of SLP(C) No. 5382/2011)
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CIVIL APPEAL NO(s).2733 OF 2018
(arising out of SLP(C) No. 17428/2015)
CIVIL APPEAL NO(s).2734 OF 2018
(arising out of SLP(C) No. 29755/2013)
CIVIL APPEAL NO(s).2735 OF 2018
(arising out of SLP(C) No. 17430/2015)
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CIVIL APPEAL NO(s).2743 OF 2018
(arising out of SLP(C) No. 12234/2017)
CIVIL APPEAL NO(s).2766-2767 OF 2018
(arising out of SLP(C)Nos.6582-6583/2018 @ Diary No(s). 14603/2017)
CIVIL APPEAL NO(s).2747 OF 2018
(arising out of SLP(C) No. 19340/2017)
CIVIL APPEAL NO(s).2744 OF 2018
(arising out of SLP(C) No. 18935/2017)
CIVIL APPEAL NO(s).2768-2769 OF 2018
(arising out of SLP(C)Nos.6585-6586 @ Diary No(s). 14672/2017)
CIVIL APPEAL NO(s).2771-2772 OF 2018
(arising out of SLP(C)Nos.6587-6588/2018 @ Diary No(s). 14675/2017)
CIVIL APPEAL NO(s).2770 OF 2018
(arising out of SLP(C)No.6589/2018 @ Diary No(s). 14674/2017)
CIVIL APPEAL NO(s).2746 OF 2018
(arising out of SLP(C) No. 18944/2017)
CIVIL APPEAL NO(s).2745 OF 2018
(arising out of SLP(C) No. 18943/2017)

CIVIL APPEAL NO(s).2765 OF 2018
(arising out of SLP(C)No.6550/2018 @ Diary No(s). 18867/2017)

JUDGMENT

NAVIN SINHA, J.

Delay condoned. Leave granted in all the Special Leave Petitions.

2. A common question of law arises for consideration in this batch of appeals, whether certain receipts by co-operative societies, from its members i.e. non-occupancy charges, transfer charges, common amenity fund charges and certain other charges, are exempt from income tax based on the doctrine of mutuality. The challenge is based on the premise that such receipts are in the nature of business income, generating profits and surplus, having an element of commerciality and therefore exigible to tax. The assessee in Civil Appeal No.1180 of 2015 assails the finding that such receipts, to the extent they were beyond the limits specified in

the Government notification dated 09.08.2001 issued under Section 79-A of the Maharashtra Co-operative Societies Act, 1960 (hereinafter referred to as 'the Act') was exigible to tax falling beyond the mutuality doctrine.

3. The primary facts, for better appreciation shall be noticed from SLP (C) No.30194 of 2010. The assessing officer held that receipt of non-occupancy charges by the society from its members, to the extent that it was beyond 10% of the service charges/maintenance charges permissible under the notification dated 09.08.2001, stands excluded from the principle of mutuality and was taxable. The order was upheld by the Commissioner of Income Tax (Appeals). The Income Tax Appellate Tribunal held that the notification dated 09.08.2001 was applicable to co-operative housing societies only and did not apply to a premises society. It further held that the transfer fee paid by the transferee member was exigible to tax as the transferee did not have the status of a member at the time of such payment and, therefore, the principles of mutuality did not apply. The High Court set

aside the finding that payment by the transferee member was taxable while upholding taxability of the receipt beyond that specified in the government notification.

4. Shri K.R. Radhakrishnan, learned senior counsel appearing on behalf of the Revenue in all the appeals, submitted that the receipts were exigible to tax no sooner that mutuality came to an end and the receipts had an element of profit, also generating a surplus, rendering commerciality to the nature of the activity. The benefit of a common identity between the contributors and the participants could not alone be the final test. The Tribunal had correctly held that the transferee not being a member at the time of payment, the doctrine of mutuality had no application to such receipts. The principle of mutuality could not be invoked to prevent taxability of high value receipts by a society selling properties and then inducting such purchasers as members. The validity of the notification dated 09.08.2001 having been upheld by the Bombay High Court in ***The New India Co-operative Housing Society vs. The State of Maharashtra***,

2013 (2) MHLJ 666, any receipt by the society beyond that permissible in the law under the notification, was not only illegal, but also amounted to rendering of services for profit attracting an element of commerciality and thus was taxable. It stands to reason that if the society levied maintenance charge upon a resident member at the rate of Rs.1.35 per sq.ft./p.m. and charged the much higher rate of Rs.7/- per sq.ft./p.m. as non-occupancy charges from others, the society was acting commercially to earn profit. Reliance was placed on ***Commissioner of Income Tax, Madras vs. Kumbakonam Mutual Benefit Fund Ltd.***, AIR 1965 SC 96 = (1964) 8 SCR 204, ***Chelmsford Club vs. Commissioner of Income Tax,*** (2000) 3 SCC 214.

5. Sri Radhakrishnan, sought to invoke Article 43B of the Constitution of India mandating professional management of co-operative societies, to justify taxability of receipts beyond that permissible under the government notification. Reliance was further placed on Article 243ZI to submit that economic participation had to be restricted to members and had no

application to a transferee who was not a member, rendering receipt from them sans mutuality taxable.

6. The submission on behalf of the respondents shall be considered cumulatively for convenience except to the extent necessary. Relying on ***Mittal Court Premises Co-operative Society Ltd. vs. Income Tax Officer***, (2010) 320 ITR 414 (Bom), it was submitted that the notification dated 09.08.2001 was restricted in its application to housing co-operative societies only and had no application to a premises Society. Any receipt by the latter beyond the same was thus not exigible to tax on that ground.

7. The receipt by a housing co-operative society of an amount beyond that mentioned in the notification dated 09.08.2001, if it was contrary to the law, would be actionable at the instance of the person required to pay such charges as was the case in ***The New India Co-operative Housing Society*** (supra). Such receipts will not be exigible to tax so long as the doctrine of mutuality stood satisfied by

commonality of identity between the contributors and the participants, and the contribution by the members was utilised for the common benefit of all the members.

8. The receipt of transfer fee before induction to membership under some of the bye-laws shall not be liable to tax as the money was returned in the event that the person was not admitted to membership. The appropriation by the society took place only after admission to membership. Once a person was admitted to membership, the members forming a class, and the identity of the individual member being irrelevant, the principle of mutuality was automatically attracted. The receipt essentially was from a member and the fact that for convenience, part of it may have been paid by the transferee, was irrelevant as ultimately the amount was utilised for the mutual benefit of the members including the fresh inductee member.

9. Likewise, non-occupancy charges were levied for the purpose of general maintenance of the premises of the Society and provision of other facilities and general amenities to the

members. The fact that such members who were not in self occupation may have had to pay at a higher rate was irrelevant so long as the receipts were utilised for the benefit of the members as a class. It is not the case of the Revenue that such receipts had been utilised for any purpose other than the common benefit of the members. Even if any amount was left over as surplus at the end of the financial year after meeting maintenance and other common charges, that would constitute surplus fund of the society to be used for the common benefit of members and to meet heavy repairs and other contingencies and will not partake the character of profit or commerciality so as to be exigible to tax.

10. Relying on ***Commissioner of Income Tax-21 vs. Jai Hind Co-operative House Construction Society***, (2012) 349 ITR 541 (Bom), it was contended that premium receipts by a housing society for allowing a member to construct using extra FSI was also not taxable on principles of mutuality as the receipts were utilised by the society for maintenance and

infrastructure including to defray the extra burden on account of the additional FSI constructed.

11. Fresh construction by a society itself, utilising extra FSI available, with grant of occupancy rights only to a member who may have had to pay more as membership fees than an existing member, will likewise not detract from the principle of mutuality as the contribution was ultimately to be used for the maintenance, repairs and facilities to members in the society including the additional construction. There could be no bifurcation between the receipts and costs to deny exemption to the extent paid by the new members to qualify the same as non-mutual. Crucially, the admission to membership preceded the payment and allotment of premises was done by draw of lottery.

12. It was next submitted that every receipt could not *ipso facto* be classified as income, relying on ***Commissioner of Income Tax, Mumbai vs. D.P. Sandhu Bros. Chembur (P) Ltd.,*** (2005) 273 ITR 1 (SC). Referring to ***CIT vs. Royal***

Western India Turf Club Ltd., AIR 1954 SC 85, it was submitted that so long as the three tests to determine mutuality and commonality of interests were met, there could not be exigiblity to tax under the general understanding of the doctrine of mutuality that a person could not make a profit from himself. Reliance was also placed on ***Commissioner of Income Tax, Bihar vs. M/s. Bankipur Club Ltd.***, (1997) 226 ITR 97 (SC) = *(1997) 5 SCC 394 and* ***Bangalore Club vs. Commissioner of Income Tax and Another,*** (2013) 350 ITR 509 (SC)= (2013) 5 SCC 509.

13. We have considered the submissions on behalf of the parties.

14. The doctrine of mutuality, based on common law principles, is premised on the theory that a person cannot make a profit from himself. An amount received from oneself, therefore, cannot be regarded as income and taxable. Section 2(24) of the Income Tax Act defines taxable income. The income of a co-operative society from business is taxable

under Section 2(24)(vii) and will stand excluded from the principle of mutuality. The essence of the principle of mutuality lies in the commonality of the contributors and the participants who are also the beneficiaries. The contributors to the common fund must be entitled to participate in the surplus and the participators in the surplus are contributors to the common fund. The law envisages a complete identity between the contributors and the participants in this sense. The principle postulates that what is returned is contributed by a member. Any surplus in the common fund shall therefore not constitute income but will only be an increase in the common fund meant to meet sudden eventualities. A common feature of mutual organizations in general can be stated to be that the participants usually do not have property rights to their share in the common fund, nor can they sell their share. Cessation from membership would result in the loss of right to participate without receiving a financial benefit from the cessation of the membership.

15. The doctrine of mutuality based on common law is predicated on the principles enunciated in ***Styles vs. New York Life Insurance Company***, (1889) 2 T.C. 460, by Lord Watson in the House of Lords in the following words:

> "When a number of individuals agree to contribute funds for a common purpose, such as the payment of annuities or of capital sums, to some or all of them, on the occurrence of events certain or uncertain, and stipulate that their contributions, so far as not required for that purpose, shall be repaid to them, I cannot conceive why they should b regarded as traders, or why contributions returned to them should be regarded as profits."

16. In ***Bankipur Club Ltd.*** (supra), considering the surplus of receipts over expenditure generated from the facilities extended by a club to its members and its exemption from tax on principles of mutuality, it was observed :-

> "20……..In all these cases, the appellate tribunal as also the High Court have found that the amounts received by the clubs were for supply of drinks, refreshments or other goods as also the letting out of building for rent or the amounts received by way of admission fees, periodical

subscription etc. from the members of the clubs were only for/towards charges for the privileges, conveniences and amenities provided to the members, which they were entitled to as per the rules and regulations of the respective clubs. It has also been found that different clubs realised various sums on the above counts only to afford to their members the usual privileges, advantages, conveniences and accommodation. In other words, the services offered on the above counts were not done with any profit motive and were not tainted with commerciality. The facilities were offered only as a matter of convenience for the use of the members (and their friends, if any, availing of the facilities occasionally).

21. In the light of the above findings, it necessarily follows that the receipts for the various facilities extended by the clubs to their members, as stated hereinabove as part of the usual privileges, advantages and conveniences, attached to the membership of the club, cannot be said to be "a trading activity". The surplus — excess of receipts over the expenditure as a result of mutual arrangement, cannot be said to be "income" for the purpose of the Act."

17. In ***Bangalore Club*** (supra), after referring to ***Styles,*** the doctrine of mutuality was explained further as follows :-

"8.....The principle relates to the notion that a person cannot make a profit from himself. An amount received from oneself is not regarded as income and is therefore not subject to tax; only the income which comes within the definition of Section 2(24) of the Act is subject to tax [income from business involving the doctrine of mutuality is

> denied exemption only in special cases covered under clause (*vii*) of Section 2(24) of the Act]. The concept of mutuality has been extended to defined groups of people who contribute to a common fund, controlled by the group, for a common benefit. Any amount surplus to that needed to pursue the common purpose is said to be simply an increase of the common fund and as such neither considered income nor taxable…….. A common feature of mutual organisations in general and of licensed clubs in particular, is that participants usually do not have property rights to their share in the common fund, nor can they sell their share. And when they cease to be members, they lose their right to participate without receiving a financial benefit from the surrender of their membership……"

18. In ***The Commissioner of Income Tax vs. Common Effluent Treatment Plant, (Thane Belapur) Association,*** (2010) 328 ITR 362 (Bom), the assessee, an incorporated association under Section 25 of the Companies Act, 1956 comprising of industries operating in the Thane-Belapur region, was set up with a view to provide a centralised treatment facility for industrial effluents in view of the inability of each industrial unit to set up a separate effluent treatment facility. Chandrachud, J. (as he then was), speaking for the

Division Bench, applying the principles of mutuality to the surplus so generated not being exigible to tax, held :-

> "10. ....The income of the assessee is contributed by its members. The assessee has been formed specifically with the object of providing a common effluent facility to its members. The income is not generated out of dealings with any third party. The entire contribution originates in its members and is expended only in furtherance of the object of the Association for the benefit of the members. On these facts, both the Commissioner (Appeals) and the Tribunal were justified in coming to the conclusion that the surplus so generated falls within the purview of the doctrine of mutuality and was not exigible to tax...."

19. The proceedings in the present appeals relate to different assessment years based on information gathered by the Assessing Officer pursuant to notice under Section 133(6) of the Income Tax Act. Transfer charges are payable by the outgoing member. If for convenience, part of it is paid by the transferee, it would not partake the nature of profit or commerciality as the amount is appropriated only after the transferee is inducted as a member. In the event of non-admission, the amount is returned. The moment the

transferee is inducted as a member the principles of mutuality apply. Likewise, non-occupancy charges are levied by the society and is payable by a member who does not himself occupy the premises but lets it out to a third person. The charges are again utilised only for the common benefit of facilities and amenities to the members. Contribution to the common amenity fund taken from a member disposing property is similarly utilised for meeting sudden and regular heavy repairs to ensure continuous and proper hazard free maintenance of the properties of the society which ultimately enures to the enjoyment, benefit and safety of the members. These charges are levied on the basis of resolutions passed by the society and in consonance with its bye-laws. The receipts in the present cases have indisputably been used for mutual benefit towards maintenance of the premises, repairs, infrastructure and provision of common amenities.

20. Any difference in the contributions payable by old members and fresh inductees cannot fall foul of the law as sufficient classification exists. Membership forming a class,

the identity of the individual member not being relevant, induction into membership automatically attracts the doctrine of mutuality. If a Society has surplus FSI available, it is entitled to utilise the same by making fresh construction in accordance with law. Naturally such additional construction would entail extra charges towards maintenance, infrastructure, common facilities and amenities. If the society first inducts new members who are required to contribute to the common fund for availing common facilities, and then grants only occupancy rights to them by draw of lots, the ownership remaining with the society, the receipts cannot be bifurcated into two segments of receipt and costs, so as to hold the former to be outside the purview of mutuality classifying it as income of the society with commerciality.

21. Section 79A of the Maharashtra Co-operative Societies Act reads as follows:

> "**79A. Government's power to give directions in the public interest, etc.-** (1) If the State Government, on receipt of a report from the Registrar or otherwise, is satisfied that in the public interest or for the purposes

of securing proper implementation of co-operative production and other development programmes approved or undertaken by Government, or to secure the proper management of the business of the Society generally, or for preventing the affairs of the Society being conducted in a manner detrimental to the interests of the members or of the depositors or the creditors thereof, it is necessary to issue directions to any class of societies generally or to any Society or societies in particular, the State Government may issue directions to them from time to time, and all societies or the societies concerned, as the case may be, shall be bound to comply with such directions.

(2) The State Government may modify or cancel any directions issued under subsection (1), and in modifying or cancelling such directions may impose such conditions as it may deem fit.

(3) Where the Registrar is satisfied that any person was responsible for complying with any directions or modified directions issued to a Society under sub-sections (1) and (2) and he has failed without any good reason or justification, to comply with the directions, the Registrar may by order--

(a) if the person is a member of the committee of the Society, remove the member from the Committee and appoint any other person as member of the committee for the remainder of the term of his office and declare him to be disqualified to be such member for a period of six years from the date of the order:

(b) if the person is an employee of the Society, direct the committee to remove such person from employment of the Society forthwith, and if any member or members of the committee, without

any good reason or justification, fail to comply with this order, remove the members, appoint other persons as members and declare them disqualified as provided in clause (a) above:

Provided that, before making any order under this sub-section, the Registrar shall give a reasonable opportunity of being heard to the person or persons concerned and consult the federal Society is affiliated.

Any order made by the Registrar under this section shall be final."

22. In ***The New India Co-operative Housing Society*** (supra), the challenge by the aggrieved was to the transfer fee levied by the society in excess of that specified in the notification, which is a completely different cause of action having no relevance to the present controversy. It is not the case of the Revenue that such receipts have not been utilised for the common benefit of those who have contributed to the funds.

23. The notification dated 09.08.2001 in the relevant extract reads as follows:-

ORDER

In the exercise of the powers conferred upon the State Government under Section 79-A of the Maharashtra Co-operative Societies Act, 1960 following orders are hereby issued in the larger interests of the people in the State.

1) Xxxxxx

2) The rate of premium to be charged for the transfer Flat/Premises as well as the rights and share in the share capital/property of the Co-operative Housing Society by a member in favour of another, should be determined at the General Meeting of the Society.

24. We do not find any reason to take a view different from that taken by the High Court, that the notification dated 09.08.2001 is applicable only to co-operative housing societies and has no application to a premises society which consists of non-residential premises.

25. ***Kumbakonam*** (supra), is distinguishable on its own facts. The doctrine of mutuality was held to be inapplicable because the members who had not contributed to surplus as customers were nevertheless entitled to participate and receive part of the surplus. In ***Chelmsford Club*** (supra), it was held

that there was no profit motive or sharing of profits as such amongst the members. The surplus, if any, from the business was not shared by the members but was used for providing better facilities to the members. There was a clear identity between the contributors and the participators to the fund and the recipients thereof.

26. In the result, all appeals preferred by the Revenue are dismissed. Civil Appeal No.1180 of 2015 preferred by the assessee society is allowed.

.....J.
(Rohinton Fali Nariman)

.....J.
(Navin Sinha)

New Delhi,
March 12, 2018.

ITEM NO.1501 COURT NO.10 SECTION IX

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

C.A.No.2706/2018 @ SLP(C)No.30194/2010

(Arising out of impugned final judgment and order dated 11-01-2010 in ITA No.680/2009 passed by the High Court Of Judicature At Bombay)

INCOME TAX OFFICER,MUMBAI Petitioner(s)

VERSUS

VENKATESH PREMISES COOP.STY.LTD. Respondent(s)

WITH

C.A.No.3271/2012 (IX)

C.A.No.3272/2012 (IX)

C.A.No.3827/2012 (IX)

C.A.No.1180/2015 (III)

C.A.No.2997/2017 (III)

C.A.No.8741/2017 (III)

C.A.No.2708/2018 in SLP(C)No.32061/2010 (IX)

C.A.No.2707/2018 in SLP(C)No.30195/2010 (IX)

C.A.No.2713/2018 in SLP(C)No.32914/2010 (IX)

C.A.No.2710/2018 in SLP(C)No.32913/2010 (IX)

C.A.No.2709/2018 in SLP(C)No.32063/2010 (IX)

C.A.No.2711/2018 in SLP(C)No.32065/2010 (IX)

C.A.No.2712/2018 in SLP(C)No.34087/2010 (IX)

C.A.No.2716/2018 in SLP(C)No.35120/2010 (IX)

C.A.No.2714/2018 in SLP(C)No.32918/2010 (IX)

C.A.No.2715/2018 in SLP(C)No.34061/2010 (IX)

C.A.No.2717/2018 in SLP(C)No.128/2011 (IX)

C.A.No.2728/2018 in SLP(C)No.16967/2011 (IX)

C.A.No.2718/2018 in SLP(C)No.133/2011 (IX)

C.A.No.2720/2018 in SLP(C)No.367/2011 (IX)

C.A.No.2721/2018 in SLP(C)No.370/2011 (IX)

C.A.No.2719/2018 in SLP(C)No.378/2011 (IX)

C.A.No.2722/2018 in SLP(C)No.2623/2011 (IX)

C.A.No.2724/2018 in SLP(C)No.2745/2011 (IX)

C.A.No.2726/2018 in SLP(C)No.4096/2011 (IX)

C.A.No.2723/2018 in SLP(C)No.2744/2011 (IX)

C.A.No.2725/2018 in SLP(C)No.3283/2011 (IX)

C.A.No.2727/2018 in SLP(C)No.5382/2011 (IX)

C.A.No.2729/2018 in SLP(C)No.17102/2011 (IX)

C.A.No.2730/2018 in SLP(C)No.17667/2011 (IX)

C.A.No.2731/2018 in SLP(C)No.19992/2012 (IX)

C.A.No.2732/2018 in SLP(C)No.19993/2012 (IX)

C.A.No.2733/2018 in SLP(C)No.17428/2015 (IX)

C.A.No.2734/2018 in SLP(C)No.29755/2013 (IX)

C.A.No.2735/2018 in SLP(C)No.17430/2015 (IX)

C.A.No.2736/2018 in SLP(C)No.17431/2015 (IX)

C.A.No.2740/2018 in SLP(C)No.37702/2016 (IX)

C.A.No.2739/2018 in SLP(C)No.36157/2016 (IX)

C.A.No.2737/2018 in SLP(C)No.34865/2016 (IX)

C.A.No.2738/2018 in SLP(C)No.34866/2016 (IX)

C.A.No.2741/2018 in SLP(C)No.4122/2017 (IX)

C.A.No.2742/2018 in SLP(C)No.4126/2017 (IX)

C.A.No.2743/2018 in SLP(C)No.12234/2017 (IX)

C.A.Nos.2766-2767/2018 @ SLP(C)Nos.6582-6583/2018 @ Diary No(s). 14603/2017 (IX)

C.A.No.2747/2018 in SLP(C)No.19340/2017 (IX)

C.A.No.2744/2018 in SLP(C)No.18935/2017 (IX)

C.A.Nos.2768-2769/2018 @ SLP(C)Nos.6585-6586/2018 @ Diary No(s). 14672/2017 (IX)

C.A.Nos.2771-2772/2018 @ SLP(C)Nos.6587-6588/2018 @ Diary No(s). 14675/2017 (IX)

C.A.No.2770/2018 @ SLP(C)No.6589/2018 @ Diary No(s).14674/2017 (IX)

C.A.No.2746/2018 in SLP(C)No.18944/2017 (IX)

C.A.No.2745/2018 in SLP(C)No.18943/2017 (IX)

C.A.No.2765/2018 @ SLP(C)No.6550/2018 @ Diary No(s).18867/2017 (IX)

Date : 12-03-2018 These petitions were called on for pronouncement of judgment today.

For Petitioner(s) Mrs. Anil Katiyar,AOR
Mr. B.V. Balaram Das,AOR

Mr. Shiv Kumar Suri,Aor
Mr. Shikhil Suri,Adv.
Mr. Saswat Pattnaik,Adv.

For Respondent(s) **Mr. Salil Kapoor,Adv.**
Mr. Sanat Kapoor,Adv.
Mr. Sumit Lalchandani,Adv.
Ms. Soumya Singh,Adv.
Ms. Ananya Kapoor,Adv.
Mr. Kislaya Parashar,Adv.

Mr. Rajeev Sharma,Adv.
Mr. Deepak Goel,Adv.

Mr. Firasat Ali Siddiqi,Adv.
Mr. A.D. Kumar,Adv.
Mr. Anil Kr. Chopra,Adv.

Mr. Siddhartha Chowdhury,AOR

Ms. Nandini Gore,Adv.
Ms. Sonia Nigam,Adv.
Mr. Mandeep Kalra,Adv.
Ms. Manik Karanjawala,Adv.
For M/s. Karanjawala & Co.,AOR
Mr. Pratap Venugopal,Adv.
Ms. Surekha Raman,Adv.
Ms. Niharika,Adv.
Ms. Kanika Kalaiyarasan,Adv.
For M/s. K.J. John & Co.,AOR

Mr. S. C. Birla,AOR
Mr. Kamal Mohan Gupta,AOR
Mrs. Shally Bhasin,AOR
Mr. Nikhil Nayyar,AOR
Mr. Rashmikumar Manilal Vithlani,AOR
Mr. V.N. Raghupathy,AOR
Mrs. V.D. Khanna,AOR
Mr. Senthil Jagadeesan,AOR

Hon'ble Mr. Justice Navin Sinha pronounced the Reportable judgment of the Bench comprising Hon'ble Mr. Justice Rohinton Fali Nariman and His Lordship.

Delay condoned.

Leave granted in all the SLPs.

The appeals preferred by the Revenue are dismissed and Civil Appeal No.1180/2015 preferred by the assessee-society is allowed in terms of the signed Reportable judgment.

Pending application, if any, stands disposed of.

(Sarita Purohit)	**(Suman Jain)**
Court Master	**Branch Officer**

(Signed Reportable judgment is placed on the file)