

ITEM NO.1501 COURT NO.1 Corrected
SECTION III

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

Civil Appeal No(s). 21762/2017

ASSISTANT COMMISSIONER OF INCOME TAX (EXEMPTIONS) Appellant(s)

VERSUS

AHMEDABAD URBAN DEVELOPMENT AUTHORITY Respondent(s)

WITH

C.A. No. 5057/2012 (XIV-A)

Diary No(s). 39525/2017 (III)
(Appln. for c/delay)

Diary No(s). 44856/2018 (IV-B)
(I.A. No.181535/2018 - Appln. for c/delay)

C.A. No. 5056/2012 (XIV-A)

SLP(C) No. 23975/2012 (XIV)

C.A. No. 8193/2012 (XIV-A)

SLP(C) No. 15547/2013 (XII-A)

C.A. No. 4196/2015 (XIV-A)

C.A. No. 5058/2014 (XIV-A)

C.A. No. 4374/2015 (XIV-A)

C.A. No. 9380/2017 (IV)

C.A. No. 13071/2017 (IV)

C.A. No. 12058/2017 (IV)

C.A. No. 16375/2017 (IV)

C.A. No. 12869/2017 (IV)

C.A. No. 17527/2017 (IV)

C.A. No. 21845/2017 (XV)

C.A. No. 5719/2018 (III)

C.A. No. 3596/2018 (III-A)

C.A. No. 6762/2018 (III)

C.A. No. 3972/2018 (III)

C.A. No. 3343/2018 (III)

C.A. No. 3359/2018 (III)

SLP(C) No. 7779/2018 (XI)

C.A. No. 3971/2018 (III)

C.A. No. 3347/2018 (III-A)

SLP(C) No. 10912/2018 (XV)

SLP(C) No. 12304/2018 (XI)
(IA No. 18735/2020 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 19111/2018 (IV-B)

C.A. No. 6489/2018 (III-A)

C.A. No. 9886/2018 (IV)

C.A. No. 7643/2018 (XV)

C.A. No. 8321/2018 (IV)

C.A. No. 8554/2018 (XV)

C.A. No. 9200/2018 (IV)

C.A. No. 9172/2018 (IV-A)

C.A. No. 9860/2018 (IV)

C.A. No. 9974/2018 (IV)

Diary No(s). 5683/2019 (IV-B)
(Appln. for c/delay)

Diary No(s). 15488/2019 (III)
(Appln. for c/delay)

Diary No(s). 15489/2019 (III)

(Appln. for c/delay)

Diary No(s). 15525/2019 (III)
(Appln. for c/delay)

Diary No(s). 21237/2019 (III)
(Appln. for c/delay)

Diary No(s). 16597/2020 (III)
(Appln. for c/delay)

Diary No(s). 17255/2020 (III)
(Appln. for c/delay)

Diary No(s). 19394/2020 (III)
(Appln. for c/delay)

Diary No(s). 19399/2020 (III)
(Appln. for c/delay)

Diary No(s). 19403/2020 (III)
(Appln. for c/delay)

Diary No(s). 19449/2020 (III)
(Appln. for c/delay)

Diary No(s). 20986/2020 (III)
(Appln. for c/delay)

Diary No(s). 23310/2020 (III)
(Appln. for c/delay)

Diary No(s). 5806/2021 (III)
(Appln. for c/delay)

Diary No(s). 6662/2021 (III)
(Appln. for c/delay)

SLP(C) No. 14574/2019 (XI)

C.A. No. 10598/2018 (IV)

C.A. No. 10114/2018 (III-A)

C.A. No. 10406/2018 (IV)

SLP(C) No. 30597/2018 (XI)

C.A. No. 11259/2018 (IV)

C.A. No. 11884/2018 (III-A)

C.A. No. 226/2019 (III-A)

C.A. No. 170/2019 (III)
C.A. No. 1643/2019 (III)
C.A. No. 3971/2019 (III)
C.A. No. 2047/2019 (IV)
C.A. No. 2335/2019 (IV)
SLP(C) No. 6553/2019 (III)
C.A. No. 4449/2019 (IV)
C.A. No. 4957/2019 (IV)
SLP(C) No. 15040/2019 (XIV)
SLP(C) No. 15055/2019 (III)
SLP(C) No. 15079/2019 (XIV)
SLP(C) No. 14995/2019 (XIV)
C.A. No. 213/2020 (IV-A)
C.A. No. 783/2020 (III)
SLP(C) No. 1404/2021 (III)
SLP(C) No. 11486/2020 (III)
SLP(C) No. 11124/2020 (III)
SLP(C) No. 12206/2020 (III)
SLP(C) No. 3759/2021 (III)
SLP(C) No. 4678/2021 (III)
SLP(C) No. 5167/2021 (III)
SLP(C) No. 4636/2021 (III)
SLP(C) No. 4723/2021 (III)
SLP(C) No. 6253/2021 (III)
SLP(C) No. 5709/2021 (III)
SLP(C) No. 6005/2021 (III)

SLP(C) No. 10490/2021 (III)

SLP(C) No. 6686/2021 (III)

SLP(C) No. 7166/2021 (III)

SLP(C) No. 7302/2021 (III)

SLP(C) No. 6580/2021 (III)

SLP(C) No. 7003/2021 (III)

SLP(C) No. 7011/2021 (III)

SLP(C) No. 6917/2021 (III)

SLP(C) No. 7290/2021 (III)

SLP(C) No. 7510/2021 (III)

SLP(C) No. 7606/2021 (III)

SLP(C) No. 8364/2021 (IV-A)

C.A. No. 4430/2021 (IV-A)

C.A. No. 2477/2021 (IV-A)

SLP(C) No. 10908/2021 (III)

C.A. No. 2478/2021 (IV-A)

SLP(C) No. 7854/2021 (III)

SLP(C) No. 7789/2021 (III)

SLP(C) No. 11072/2021 (III)

SLP(C) No. 11683/2021 (III)

SLP(C) No. 19044/2021 (III)

SLP(C) No. 4612/2021 (III)

SLP(C) No. 10375/2019 (XIV)

Diary No.17316/2020 (III)
(Appl. For c/delay)

Date : 19-10-2022 These matters were called on for hearing today.

CORAM :

**HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA**

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Mr. Ambhoj Kumar Sinha, AOR
Mr. Raj Bahadur Yadav, AOR
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Mr. Ashish Virmani, AOR
Mr. Rajat Nair, AOR
Mr. Sanjay Kumar Visen, AOR
Mr. Mishra Saurabh, AOR
Mr. Rakesh Uttamchandra Upadhyay, AOR
Ms. Anuradha Mutatkar, AOR

Hon'ble Mr. Justice S. Ravindra Bhat pronounced the reportable judgment of the bench comprising Hon'ble the Chief Justice of India, His Lordship and Hon'ble Mr. Justice Pamidighantam Sri

Narasimha.

The matters have been referred in the judgment with Civil Appeals, SLPs and Dy. Nos. for convenience.

SLP (C) No. 10375/2019 [added to GPU list by order dated 30.03.2022] is hereby de-tagged and to be heard by a bench of which Hon'ble Mr. Justice S.Ravindra Bhat is not a member.

SLP (C) No. 19111/2018 [added to GPU list by order dated 30.03.2022]

This petition was heard along with a batch of appeals/SLPs relating to Trusts and Charitable organisations, involved in the advancement of objects of general public utility under Section 2(15). The facts of the present case, however, disclose that the issue involved is one of registration under Section 12AA, which was refused by the revenue authorities on the ground that the respondent Trust had inter alia charged fees. The records are incomplete inasmuch as the relevant trust deed and the accounts for the concerned years have not been filed. In the circumstances, the present matter is de-tagged and shall be heard separately. In the meanwhile, the appellant/petitioner Revenue is directed to file all the relevant documents, including a copy of the Trust Deed, the application for registration under Section 12AA of the Income Tax Act and the relevant acts for the concerned years together with the inquiry report referred to by the Commissioner. These particulars shall be filed within four weeks duly supported by an affidavit. The SLP shall be listed after eight weeks.

It is hereby directed that any related matters that were listed on 14.02.2022, but inadvertently not included in the list of the CAV matters given by the learned ASG (annexed with daily order dated 14.02.2022 in CA No. 6416/2012 *M/s Church Education Society, Hyd v. Chief Commissioner of Income Tax*), may be listed before the appropriate bench for disposal in light of the pronounced judgment. Similarly, matters that were de-tagged for various reasons, may be

also listed before the appropriate bench for consideration.

C.A. No. 21762/2017 (lead matter alongwith rest of the matters)

Delay condoned.

This GPU-charity batch matter has been disposed of in terms of the signed judgment .

Pending applications, if any, shall stand disposed of.

(INDU MARWAH)

COURT MASTER (SH)

(Signed reportable judgment is placed on the file)

(POONAM VAID)

COURT MASTER (NSH)

PS: Judgment re-uploaded after necessary *correction.

*(deleted SLP(C)Dy. No.17316 of 2020)