

Om Prakash Shiksha Prasar Samiti and Another Vs Chief Commissioner of Income Tax

Court: Supreme Court of India

Date of Decision: Jan. 20, 2014

Acts Referred: Income Tax Act, 1961 &" Section 10(23C)

Citation: (2014) 267 CTR 181 : (2014) 364 ITR 329

Hon'ble Judges: Sharad Arvind Bobde, J; H.L. Dattu, J

Bench: Division Bench

Final Decision: Dismissed

Judgement

@JUDGMENTTAG-ORDER

1. Leave granted. These appeals are directed against the judgment and order passed by the High Court of Madhya Pradesh at Gwalior in Writ

Petrn. Nos. 5476 of 2006 and 1602 of 2008, dt. 30th March, 2011. By the impugned judgment and order the High Court has affirmed the

reasoning and conclusion reached by the Chief CIT, Bhopal.

2. The petitioners have applied for grant of a certificate u/s 10(23C)(vi) of the IT Act 1961 (for short, "the Act") inter alia requesting the authorities

to grant certificate to claim exemption under the provisions of the Act. The said certificate was not granted by the authorities primarily on the

ground that the appellants are not using the entire income for the educational purposes for which purpose the trust is established.

3. Being aggrieved by the order passed by the Chief CIT, the appellants have approached the High Court in Writ Petrn. Nos. 5476 of 2006 and

1602 of 2008. The said writ petitions were dismissed by the High Court.

4. Heard learned counsel for the parties to the lis.

5. We are informed by the learned counsel for the appellants that the appellants have amended the objects of the society w.e.f. 31st March, 2008.

If that is so, in our opinion, the appellants shall now make an appropriate application before the authorities for grant of certificate u/s 10(23C)(vi)

of the Act for the asst. yrs. 2002-03 to 2007-08 along with the amended objects of the society.

6. In view of this subsequent development and keeping in view the peculiar facts and circumstances of the case, we set aside the order passed by

the High Court and the authorities concerned. We now permit the appellants to file fresh application within a month's time from today. If such

application is filed within the time granted the authority will consider the same in accordance with law, keeping in view the amended objects of the

society w.e.f. 31st March, 2008. All the contentions of both the parties are left open. The civil appeals are disposed of accordingly.