

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5103 OF 2012

DIRECTOR OF INCOME TAX (EXEMPTIONS) BANGALORE ETC. APPELLANTS

VERSUS

MEENAKSHI AMMA ENDOWMENT TRUST ETC. RESPONDENTS

W I T H

SLP(C) No. 8142/2019, SLP(C) No. 12547/2020, SLP(C) No. 2251/2018, SLP(C) No. 21980/2018, C.A. No. 2979/2016, C.A. No. 17337/2017, C.A. No. 9794/2017, C.A. No. 7139/2018, SLP(C) No. 4840/2019, SLP(C) No. 8761/2019, C.A. No. 1277/2018, SLP(C) No. 29291/2019, SLP(C) No. 29276/2019, SLP(C) No. 29290/2019, SLP(C) No. 20519/2018, C.A. No. 5923/2012, SLP(C) No. 26111/2018, C.A. No. 3577/2020, Diary No(s). 11775/2018, SLP(C) No. 28194/2018, SLP(C) No. 19233/2018, C.A. No. 5468/2013, C.A. No. 5418-5419/2016, C.A. No. 6057/2017, C.A. No. 4996/2018, C.A. No. 8063/2018, AND SLP(C) No. 29258/2018

O R D E R

Delay condoned.

In view of the judgment of this Court in '*Ananda Social And Educational Trust v. Commissioner of Income Tax and Another*', [(2020) 17 SCC 254], which judgment has approved the view taken by the Delhi High Court in '*Director of Income Tax v. Foundation of Ophthalmic & Optometry Research Education Centre*' [(2013) 355 ITR 361], the question of law raised in these matters has to be answered against the Revenue and in favour of the assessee.

Accordingly, the appeals and the special leave petitions are dismissed. However, dismissal of these cases would not bar the Assessing Officer from cancelling the

registration in case he finds that the 'charitable activity' was not undertaken, set up or established by the assessee.

Pending application(s), if any, shall stand disposed of.

..... .J.  
[SANJIV KHANNA]

..... .J.  
[J.K. MAHESHWARI]

NEW DELHI;  
SEPTEMBER 01, 2022.

sb

ITEM NO.102

COURT NO.12

SECTION IV-A

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). 5103/2012

DIRECTOR OF INCOME TAX (EXEMPTIONS) BANGALORE ETC.

Appellant(s)

VERSUS

MEENAKSHI AMMA ENDOWMENT TRUST ETC.

Respondent(s)

WITH

SLP(C) No. 8142/2019 (XI)

(IA No. 50968/2018 - CONDONATION OF DELAY IN FILING  
IA No. 45454/2021 - EXEMPTION FROM FILING AFFIDAVIT)

SLP(C) No. 12547/2020 (IV-C)

SLP(C) No. 2251/2018 (IV-B)

SLP(C) No. 21980/2018 (XV)

C.A. No. 2979/2016 (IV-C)

C.A. No. 17337/2017 (IV-C)

C.A. No. 9794/2017 (IV-C)

C.A. No. 7139/2018 (III-A)

(Lastly listed on 15.01.2019 before the Court of Ld. Registrar and  
ordered to be listed again on 18.02.2019.)

SLP(C) No. 4840/2019 (XV)

SLP(C) No. 8761/2019 (IV-B)

(FOR ADMISSION and I.R. and IA No.46137/2019-CONDONATION OF DELAY  
IN FILING)

C.A. No. 1277/2018 (XV)

SLP(C) No. 29291/2019 (XV)

SLP(C) No. 29276/2019 (XV)

SLP(C) No. 29290/2019 (XV)

SLP(C) No. 20519/2018 (XV)

C.A. No. 5923/2012 (IV-C)

SLP(C) No. 26111/2018 (XV)

C.A. No. 3577/2020 (IV-C)

(FOR ADMISSION and I.R. and IA No.78727/2020-CONDONATION OF DELAY IN FILING)

Diary No(s). 11775/2018 (XV)

(IA No. 54702/2018 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 28194/2018 (XI)

SLP(C) No. 19233/2018 (IV-A)

C.A. No. 5468/2013 (IV-A)

C.A. No. 5418-5419/2016 (IV-A)

C.A. No. 6057/2017 (IV-A)

C.A. No. 4996/2018 (IV-A)

C.A. No. 8063/2018 (IV-A)

SLP(C) No. 29258/2018 (XV)

Date : 01-09-2022 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA  
HON'BLE MR. JUSTICE J.K. MAHESHWARI

For Appellant(s) Mr. K.M. Natraj, ASG  
Mr. Arijit Prasad, Sr. Adv.  
Mr. Syed Abdul Haseeb, Adv.  
Ms. Praveena Gautam, Adv.  
Mr. Anuj Srinivas Udupa, Adv.  
Mr. Nakul Chengappa KK, Adv.  
Mr. Chitransh Sharma, Adv.  
Mr. Raj Bahadur Yadav, AOR

Mrs. Anil Katiyar, AOR

Mr. B. V. Balaram Das, AOR

For Respondent(s)

Mr. Avirat Kumar, Adv.  
Mr. Rajat Jariwal, Adv.  
Mr. Sanjeev Kapoor, Adv.  
Ms. Shivani, Adv.  
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Mr. Mahesh Agarwal, Advocate  
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Ms. Parul Shukla, Advocate  
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Ms. Rucha Pandey, Adv.

Mr. K. V. Mohan, AOR  
Mr. K.V. Balakriahnan, Adv.  
Mr. Rahul Kumar Sharma, Adv.

Ms. Parul Shukla, AOR  
Mr. Pranjal Shukla, Adv.

Mr. Harsh Parashar, AOR

Ms. Meghna Tandon, Adv.  
Mr. A. Tandon, Adv.  
Mr. Anish Agarwal, AOR

Mr. Dushyant Tiwari, Adv.  
Mr. A. Karthik, AOR

Mr. Mayank Nagi, Adv.  
Mr. Mahna Kalra, AOR

**UPON hearing the counsel the Court made the following  
O R D E R**

**Delay condoned.**

The appeals and the special leave petitions are dismissed in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(SONIA BHASIN)  
COURT MASTER (SH)

(R.S. NARAYANAN)  
COURT MASTER (NSH)

[Signed Order is placed on the file]