REPORTABLE

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

MISCELLANEOUS APPLICATION NO. 1849 OF 2022

IN

CIVIL APPEAL NO. 21762 OF 2017

ASSISTANT COMMISSIONER OF INCOME TAX (EXEMPTIONS) ...APPELLANT(S)

VERSUS

AHMEDABAD URBAN DEVELOPMENT AUTHORITY ...RESPONDENT(S)

O R D E R

S. RAVINDRA BHAT, J.

1. By this application, the revenue seeks a clarification of the judgment dated 19.10.2022, delivered by this court, in CA 21762/2017 and connected appeals. The clarification sought is that para 254 of the judgment should be such as to *"enable the Revenue to redo the assessments in accordance with the above judgments for the past and examine the eligibility on a yearly basis for the future and thus render justice."*

2. This court, by the judgment in question, had considered and pronounced upon the interpretation of Section 2 (15) of the Income Tax Act, 1961, in relation to charitable trusts which engage in activities that further objects of general public utility. The activities and cases of various kinds of charities, trusts and

organizations, including statutory corporations and bodies, regulatory bodies, non- statutory regulatory bodies, trade organizations and bodies, sports bodies and organizations, trusts, etc were considered by the court, and dealt with in the judgment. Para 253 recorded the court's summary of conclusions in relation to each such trust, charity or organization.

3. It was urged on behalf of the revenue, that the clarification it seeks is necessary, because in Para 253 H and in Para 254, it has been precluded from examining the facts and assessing the concerned assessment years, in relation to the assesses in these appeals. It was urged that the conclusions recorded in the judgment and those in the said two paragraphs, preclude it from dealing with the assessments of parties before this court and, furthermore, the dismissal of the revenue's appeals will preclude an examination of the merits for these assesses in future, as well.

4. A plain reading of the conclusions recorded in Para 253 (A)(B)(C) (D) and (E) would disclose that this court consciously recorded its findings, with the intent of finally deciding the issues, for various organizations- in relation to the assessment years in question, - whereas in Para 253 (F), the court remitted the matter for examination and orders by the assessing officer. Similarly, the conclusion in Para 253 G, was conclusive with respect to the claim of private trusts; the appeals were dismissed. These conclusions are accurately reflected in the final, operative directions in Para 254. In Para 254 (i) to (iv), the conclusions recorded are against the revenue. However, in Para 254 (v), (vi), (vii) and (vii), the conclusions, are in favour of the revenue.

5. The reference to application of the law declared by this court's judgment, therefore, has to be understood in the context, which is that they apply for the assessment years in question, which were before this court and were decided; wherever the appeals were decided against the revenue, they are to be treated as final. However, the reference to *future* application has to be understood in this context, which is that for the assessment years which this court was not called upon to decide, the concerned authorities will apply the law declared in the judgment, having regard to the facts of each such assessment year. In view of this discussion, no further clarification is necessary or called for.

6. The application M.A. No. 1849 of 2022 is disposed of in the above terms.

……..…….....CJI.
[UDAY UMESH LALIT]

…….……..J.
[S. RAVINDRA BHAT]

……..…….....J.
[PAMIDIGHANTAM SRI NARASIMHA]

New Delhi,
November 03, 2022.