

ITEM NO.23

COURT NO.8

SECTION IV-C

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No. 53320/2025

[Arising out of impugned final judgment and order dated 25-11-2024 in TAXC No. 191/2024 passed by the High Court of Chhatisgarh at Bilaspur]

THE COMMISSIONER OF INCOME TAX, EXEMPTION, BHOPAL Petitioner(s)

VERSUS

SADHUMARGI SHANTKRANTI JAIN

Respondent(s)

IA No. 263033/2025 - CONDONATION OF DELAY IN FILING

Date : 03-11-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) : Mr. Raghavendra P Shankar, A.S.G.
Ms. Madhulika Upadhyay, AOR
Mr. Karan Lahiri, Adv.
Ms. Pallavi Mishra, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Raghavendra Shukla, Adv.

For Respondent(s) :

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

1. The High Court has taken the view that the registration of the Trust under Section 12-AA of the Income Tax Act, 1961 (for short, "the IT Act") by itself is sufficient to grant the benefit under Section 80(G) of the IT Act.

2. Taking such a view, the appeal filed by the Commissioner came to be dismissed by the High Court.

3. Mr. Raghavendra P Shankar, the learned ASG would submit that it is not in dispute that the respondent-Trust has been issued a certificate under Section 12-AA of the IT Act but that by itself would not entitle the Trust to claim the benefit under Section 80-G of the IT, Act.

4 According to him, in a given case, the assessing authority may have to look into the nature of the transaction, whether it is charitable or religious.

5 According to the learned A.S.G., in the facts of the present case, the activity for which 80-G exemption was prayed for, was not for charitable in nature, but was predominantly a religious activity.

6. Delay condoned.

7. Issue notice returnable in four weeks.

8. Dasti service, in addition, is permitted.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)