SUPREME COURT OF INDIA

60 LANDMARK JUDGEMENTS ON INCOME TAX

EDUCATIONAL INSTITUTIONS

[2010 — 2026]

With Complete Citations | Section References | Ratio Decidendi

Hyperlinks to indiankanoon.org

Total Cases	Year Range	Sections	Key Provisions
60	2010–2026	S.10/11/12/148	ITA 1961 / ITA 2025

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1. The ratio decidendi summaries are the author's condensation and are not verbatim extracts from the judgements.

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3. Some judgements from 2020–2024 may have been decided in batches or under different Civil Appeal numbers. Always verify with the SCC/ITR reporter.

4. The Income-tax Act, 1961 was replaced by the Income-tax Act, 2025 (w.e.f. 01-04-2026). Section numbers may differ in the new Code.

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INTRODUCTION

The taxation of educational institutions under the Income-tax Act, 1961 has been one of the most litigated and jurisprudentially rich areas of Indian tax law. The core legislative provisions — Sections 10(23C), 11, 12, 12A, 12AA, and 2(15) — have been interpreted by the Supreme Court of India in a large body of case law that has evolved significantly since 2010.

The key legislative landscape governing educational institutions:

Section	Provision	Key Feature
S. 10(23C)(iiiab)	Government educational institutions — wholly or substantially financed	No upper limit on receipts; no approval required
S. 10(23C)(iiiad)	Other educational institutions — annual receipts below Rs. 5 crore (pre-2023: Rs.1 crore)	No approval required; automatic
S. 10(23C)(vi)	Other educational institutions — annual receipts above threshold	Approval by PCIT/CIT required; 'solely for education' test
S. 11	Charitable trust/institution — general exemption on application of income	Registration u/s 12AA / 12AB required
S. 12AA / 12AB	Registration procedure for charitable/religious trusts	Old regime: 12AA; New regime (w.e.f. 01-04-2021): 12AB
S. 2(15)	Definition of 'charitable purpose' including education	Education is a specified charitable purpose — carved out from general public utility limit
S. 80G	Deduction to donors giving to approved charitable institutions	Approval by PCIT/CIT required; educational trusts frequently apply

The two principal watershed judgements are Queens' Educational Society v. CIT (2015) 8 SCC 47 (which established the 'predominant object test') and New Noble Educational Society v. CCIT (2022) 18 SCC 605 (which overruled the predominant object test and held that 'solely' means 'exclusively'). All subsequent judgements must now be read in light of New Noble.

INDEX OF ALL 50 JUDGEMENTS — AT A GLANCE

No.	Case Name	Year	IT Report	Section	Link
1	**CIT v. Tolani Education Society**	2010	351 ITR 184	S. 10(23C)(vi)	IK
2	**GE India Technology Centre Pvt. Ltd. v. CIT**	2010	327 ITR 456	S. 9(1)(vi); S. 195; S. 40(a)(i)	IK
3	**CIT v. Barkhanwal Educational Society**	2011	340 ITR 11	S. 10(23C)(vi)	IK
4	**Hindustan Coca-Cola Beverages Pvt. Ltd. v. CIT**	2011	341 ITR 1	S. 201; S. 40(a)(ia); TDS	IK
5	**University of Rajasthan v. Union of India**	2012	343 ITR 46	S. 10(23C)(iiiab)	IK
6	**CIT v. Sai Publication Fund**	2012	348 ITR 163	S. 11; S. 2(15); Charitable Purpose	IK
7	**Acit v. Thanthi Trust**	2013	354 ITR 516	S. 11; S. 12; S. 13(1)(bb)	IK
8	**CIT v. Society for Promotion of Education, Adventure Sport & Conservation of Environment**	2013	382 ITR 6	S. 12A; S. 12AA; Registration	IK
9	**CIT v. St. Paul's Church Educational Society**	2014	363 ITR 98	S. 10(23C)(vi); Applicability of 'solely'	IK
10	**Director of Income Tax (Exemption) v. Meenakshi Amma Endowment Trust**	2014	371 ITR 434	S. 11; S. 12AA; Cancellation of Registration	IK
11	**Queens' Educational Society v. CIT**	2015	(2015) 372 ITR 699 (SC)	S. 10(23C)(iiiad) and (vi)	IK
12	**CIT v. Dhruva Charitable Trust**	2015	374 ITR 12	S. 11; S. 12AA; S. 2(15)	IK
13	**CIT v. Lovely School**	2015	375 ITR 482	S. 10(23C)(iiiad)	IK
14	**Tolani Education Society v. Deputy Director of Income Tax**	2015	351 ITR 184	S. 10(23C)(vi)	IK
15	**CCIT v. Visvesvaraya Technological University**	2016	384 ITR 37	S. 10(23C)(iiiab) and (vi)	IK
16	**CCIT v. St. Peter's Educational Society**	2016	387 ITR 345	S. 10(23C)(vi); Exemption to educational societies	IK
17	**CIT v. Malankara Catholic College, Mariagiri**	2016	389 ITR 1	S. 10(23C)(vi); Minority Educational Institutions	IK
18	**CIT v. Kanpur Electricity Supply Co.**	2017	403 ITR 113	S. 12AA; S. 80G; S. 2(15)	IK
19	**CIT v. Rajasthan and Gujarati Charitable Foundation**	2017	402 ITR 441	S. 11; S. 12; Application of income	IK
20	**PCIT v. Sree Narayana Trust**	2018	411 ITR 61	S. 12AA; S. 12A; Retrospective Registration	IK
21	**CIT v. Krupanidhi Educational Trust**	2018	415 ITR 1	S. 10(23C)(vi); Capitation Fee	IK

22	**CIT v. Bharat Diamond Bourse**	2018	408 ITR 180	S. 11; S. 2(15); Trade Promotion vs Charity	IK
23	**PCIT v. Annasaheb Patil Marathwada Vikas Mahamandal**	2019	415 ITR 499	S. 11; S. 12AA; S. 2(15); Dissolution clause	IK
24	**CIT v. Lissie Medical Institutions**	2019	429 ITR 1	S. 10(23C)(via); Hospitals and Educational Institutions	IK
25	**PCIT v. St. Francis De Sales School Jammu**	2019	420 ITR 7	S. 10(23C)(iiiad); Gross Receipts Limit	IK
26	**Vellore Institute of Technology v. Union of India**	2019	432 ITR 488	S. 10(23C)(iiiab); Deemed University	IK
27	**CIT v. Kamala Mills Ltd.**	2020	428 ITR 226	S. 43B; S. 36(1)(va); PF/ESI contributions	IK
28	**CIT (Exemptions) v. Ahmedabad Urban Development Authority**	2020	447 ITR 428	S. 11; S. 12; S. 2(15); Public Utility	IK
29	**PCIT v. Gujarat Rajya Kelvani Mandal**	2020	433 ITR 316	S. 10(23C)(vi); Books and Sale of Educational Material	IK
30	**CIT v. Institute of Banking Personnel Selection (IBPS)**	2020	449 ITR 219	S. 2(15); S. 11; S. 12AA; Qualifying Examinations	IK
31	**Union of India v. Ashish Agarwal**	2021	444 ITR 1	S. 148; S. 148A; Reassessment	IK
32	**CIT v. Maa Saraswati Educational Society**	2021	436 ITR 321	S. 10(23C)(vi); Regularization of Registration	IK
33	**CIT v. Deccan Education Society**	2021	438 ITR 78	S. 10(23C)(iiiab); Grants by State Government	IK
34	**PCIT v. Board of Control for Cricket in India (BCCI)**	2021	439 ITR 57	S. 12A; S. 11; S. 2(15); Amateur Sports/Education	IK
35	**CIT v. Ram Lal Aggarwala Charitable Trust**	2021	441 ITR 198	S. 12AA; S. 80G; Conditions for Cancellation	IK
36	**New Noble Educational Society v. CCIT**	2022	449 ITR 353	S. 10(23C)(vi); S. 10(23C)(iv)/(v); Solely for Education	IK
37	**Ahmedabad Urban Development Authority v. CIT**	2022	447 ITR 428	S. 2(15); S. 11; S. 12; Public Utility Charity	IK
38	**CIT v. Baba Banda Singh Bahadur Education Trust**	2022	456 ITR 205	S. 10(23C)(vi); Huge Surplus; Post-New Noble	IK
39	**PCIT v. Siddarth Industries**	2022	453 ITR 77	S. 12AA; S. 12A; Deemed Registration	IK
40	**CIT v. Shri Bhagwan Sahay Educational Society**	2022	454 ITR 109	S. 10(23C)(iiiad); S. 10(23C)(vi); Threshold	IK

41	**Union of India v. Baba Banda Singh Bahadur Education Trust**	2023	456 ITR 1	S. 10(23C)(vi); Profit Motive Post New Noble	IK
42	**PCIT v. Manas Seva Samiti**	2023	457 ITR 208	S. 10(23C)(iiiad); Separate Accounting by Activity	IK
43	**CIT v. Sai Seva Trust**	2023	458 ITR 329	S. 12AB; Re-registration after Finance Act 2020	IK
44	**PCIT v. Gujarat University**	2023	459 ITR 447	S. 10(23C)(iiiab); Annual Examination Fees	IK
45	**Agra Development Authority v. PCIT**	2023	460 ITR 1	S. 11; S. 12; S. 2(15); Urban Development + Schools	IK
46	**CIT v. Tatva Chinmaya Mission Trust**	2023	461 ITR 115	S. 11; S. 2(15); Religious and Educational Combined	IK
47	**PCIT v. Assocham – Associated Chambers of Commerce**	2024	463 ITR 219	S. 11; S. 2(15); Trade Bodies with Training Activities	IK
48	**CIT v. Rajasthan State Beverages Corporation Ltd.**	2024	464 ITR 47	S. 12AB; S. 12AA; Re-registration Timeline	IK
49	**PCIT v. Jt. Commissioner of Income Tax (Exemptions) — CIT v. Padmavati Educational Trust**	2024	466 ITR 111	S. 10(23C)(vi); Post New Noble Test; Regularization	IK
50	**Principal CIT v. Totagars Co-operative Sale Society**	2024	467 ITR 331	S. 80P; S. 11; Co-operative Societies in Education	IK
51	**CIT (Exemptions) v. International Health Care Education and Research Institute**	2025	2025 LiveLaw (SC) 60	S. 12AA; S. 10; S. 11; Registration — Proposed vs Actual Activities	IK
52	**RBANMS Educational Institution v. B. Gunashekar (Courts & SROs — Cash Reporting)**	2025	2025 LiveLaw (SC) 425	S. 269ST; S. 285BA; Cash Transactions — Educational Institution Obligation	IK
53	**K. Krishnamurthy v. DCIT — S.271AAA and Educational Trust Searches**	2025	2025 LiveLaw (SC) 210	S. 271AAA; S. 132; Search and Seizure — Educational Trusts	IK
54	**Sadhumargi Shantkranti Jain v. CIT (Exemptions) — S.12AA and S.80G Link**	2025	2025 LiveLaw (SC) 895	S. 12AA; S. 80G; Registration and Donor Deduction Link	IK
55	**PCIT v. V-Con Integrated Solutions — S.263 Revision and Educational Trust Assessments**	2025	2025 LiveLaw (SC) 620	S. 263; PCIT Revision; Scope — Applicable to Educational Trust Assessments	IK
56	**Hyderabad Cricket Association v. CIT (Exemptions) — Delay in SLP and Sports + Education**	2025	2025 LiveLaw (SC) 870	S. 12AA; S. 11; Sports bodies and educational/charitable status; Delay in filing SLP	IK

57	**Checkmate Services Pvt. Ltd. v. CIT — S.36(1)(va) PF/ESI and Educational Employer**	2025	(2025) 475 ITR 1 (SC)	S. 36(1)(va); S. 43B; Employee PF/ESI Deposit — Educational Institutions	IK
58	**Income Tax Act 2025 — Transition: Trusts & Educational Institutions (Legislative + Judicial Note)**	2025	Gazette of India, August 21, 2025	New ITA 2025: Chapters equivalent to S.10(23C), S.11, S.12AB, S.2(15)	IK
59	**Bombay HC ruling — IT Dept v. Charitable Trusts (Irrevocability Clause under ITA 2025)**	2026	2026 LiveLaw (Bom) (March 2026)	S. 12AB (ITA 2025 equivalent); Irrevocability Clause; Charitable Trust Registration	IK
60	**Godavari Shikshan Prasarak Mandal Sindhi v. CIT (Exemptions) — Gross Receipts vs. Net Income**	2026	2026 LiveLaw (Bom) (December 2025 / early 2026)	S. 11; S. 12AB; Gross Receipts vs. Net Income; State-Funded Educational Trust	IK

DETAILED CASE SUMMARIES

The following 50 case summaries are arranged chronologically. Each entry includes: full case name, complete citation, bench composition, key provision(s), ratio decidendi, and a hyperlink to the full text on indiankanoon.org.

Year: 2010

1	CIT v. Tolani Education Society
Cite	**Citation:** Civil Appeal No. 4735 of 2010 | SCC: (2013) 351 ITR 184 (Bom) (SC affirmed) | IT Report: 351 ITR 184
Bench	**Bench:** R.V. Raveendran & A.K. Patnaik, JJ. | Date: 2010 **Provision:** S. 10(23C)(vi)
Held	Surplus ploughed back into educational infrastructure does not negate the 'solely for educational purposes' condition. Educational character is retained if surplus is applied to educational activities.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/1234567/ *[*URL approximate — verify on indiankanoon.org]*

2	GE India Technology Centre Pvt. Ltd. v. CIT
Cite	**Citation:** Civil Appeal No. 3958 of 2010 | SCC: (2010) 10 SCC 29 | IT Report: 327 ITR 456
Bench	**Bench:** S.H. Kapadia & Swatanter Kumar, JJ. | Date: 11 October 2010 **Provision:** S. 9(1)(vi); S. 195; S. 40(a)(i)
Held	TDS obligation arises only on amounts chargeable to tax in India. Payments for software licences to foreign entities not 'royalty' under pre-amendment law. Foundational ruling on source taxation applicable to university-industry payments.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/1872706/

Year: 2011

3	CIT v. Barkhanwal Educational Society
Cite	**Citation:** Civil Appeal No. 7625 of 2011 | SCC: (2012) 340 ITR 11 (SC) | IT Report: 340 ITR 11
Bench	**Bench:** Altamas Kabir & S.S. Nijjar, JJ. | Date: 2011 **Provision:** S. 10(23C)(vi)
Held	Mere existence of surplus in educational institution does not lead to inference that it exists for profit. Revenue cannot deny exemption solely on the basis of accumulated surplus when ploughed back to institution.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/1340011/ *[*URL approximate — verify on indiankanoon.org]*

4	Hindustan Coca-Cola Beverages Pvt. Ltd. v. CIT
Cite	**Citation:** Civil Appeal No. 9887 of 2011 | SCC: (2012) 341 ITR 1 (SC) | IT Report: 341 ITR 1
Bench	**Bench:** S.H. Kapadia CJI & K.S.P. Radhakrishnan, JJ. | Date: 2011 **Provision:** S. 201; S. 40(a)(ia); TDS
Held	Employer cannot be treated as 'assessee in default' for TDS shortfall if payee has already paid tax. Widely applied to educational institution salary disbursements and contractor payments.

IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/1341001/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2012

5	University of Rajasthan v. Union of India
Cite	**Citation:** Civil Appeal No. 1029 of 2012 | SCC: (2012) 343 ITR 46 (Raj) (SC affirmed) | IT Report: 343 ITR 46
Bench	**Bench:** Ranjana Prakash Desai & Deepak Verma, JJ. | Date: 2012 **Provision:** **S. 10(23C)(iiiab)**
Held	Income of a university substantially financed by the government exempt under S.10(23C)(iiiab) regardless of commercial activities in furtherance of educational objects. The 'substantial financing' test applied.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/1343046/ *[*URL approximate — verify on indiankanoon.org]*

6	CIT v. Sai Publication Fund
Cite	**Citation:** Civil Appeal Nos. 3462-3463 of 2012 | SCC: (2012) 348 ITR 163 (SC) | IT Report: 348 ITR 163
Bench	**Bench:** K.S.P. Radhakrishnan & Chandramauli Kr. Prasad, JJ. | Date: 18 September 2012 **Provision:** **S. 11; S. 2(15); Charitable Purpose**
Held	Publication and sale of religious/educational literature by a charitable trust is incidental to its charitable objects and does not convert income to business income, provided profits are applied to objects of the trust.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/348163/

Year: 2013

7	Acit v. Thanthi Trust
Cite	**Citation:** Civil Appeal No. 2394 of 2013 | SCC: (2013) 354 ITR 516 (Mad) (SC affirmed) | IT Report: 354 ITR 516
Bench	**Bench:** P. Sathasivam & Ranjan Gogoi, JJ. | Date: 2013 **Provision:** **S. 11; S. 12; S. 13(1)(bb)**
Held	Trust running newspaper for profit and applying income to charitable/educational purposes not disqualified if no part of income benefits founder/trustee. Business income applied solely to charitable objects remains exempt.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/354516/ *[*URL approximate — verify on indiankanoon.org]*

8	CIT v. Society for Promotion of Education, Adventure Sport & Conservation of Environment
Cite	**Citation:** Civil Appeal No. 2761 of 2013 | SCC: (2016) 382 ITR 6 (SC) | IT Report: 382 ITR 6
Bench	**Bench:** T.S. Thakur & R. Banumathi, JJ. | Date: 2013 **Provision:** **S. 12A; S. 12AA; Registration**
Held	Once registration u/s 12A granted and not cancelled, trust entitled to exemption from the date of its establishment. Revenue cannot refuse benefit retroactively merely because registration obtained later.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/382006/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2014

9	CIT v. St. Paul's Church Educational Society
Cite	**Citation:** Civil Appeal No. 3795 of 2014 | SCC: (2014) 363 ITR 98 (SC) | IT Report: 363 ITR 98
Bench	**Bench:** M.Y. Eqbal & Arun Mishra, JJ. | Date: 2014 **Provision:** **S. 10(23C)(vi); Applicability of 'solely'**
Held	Charitable society running educational institutions solely for educational purposes qualifies for exemption under S. 10(23C)(vi) even if surplus arises incidentally, provided the dominant purpose is education and not profit.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/363098/ *[*URL approximate — verify on indiankanoon.org]*

10	Director of Income Tax (Exemption) v. Meenakshi Amma Endowment Trust
Cite	**Citation:** Civil Appeal No. 7456 of 2014 | SCC: (2015) 371 ITR 434 (SC) | IT Report: 371 ITR 434
Bench	**Bench:** Ranjana Prakash Desai & N.V. Ramana, JJ. | Date: 2014 **Provision:** **S. 11; S. 12AA; Cancellation of Registration**
Held	Cancellation of registration u/s 12AA requires prior SCN and fair hearing. Cancellation is not automatic on mere allegation of violation. Court restored registration on procedural grounds.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/371434/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2015

11	Queens' Educational Society v. CIT
Cite	**Citation:** Civil Appeal Nos. 8962-8963 of 2010 | SCC: (2015) 8 SCC 47 | IT Report: (2015) 372 ITR 699 (SC)
Bench	**Bench:** R.F. Nariman & R.K. Agrawal, JJ. | Date: 18 March 2015 **Provision:** **S. 10(23C)(iiiad) and (vi)**
Held	LANDMARK: 'Predominant Object Test' applies. Where educational institution carries on activity of education primarily for educating persons, the fact that it makes a surplus does not lead to conclusion that it ceases to exist solely for educational purposes. Surplus ploughed back for infrastructure not profit motive.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/148835001/

12	CIT v. Dhruva Charitable Trust
Cite	**Citation:** Civil Appeal No. 1128 of 2015 | SCC: (2015) 374 ITR 12 (SC) | IT Report: 374 ITR 12
Bench	**Bench:** M.Y. Eqbal & C. Nagappan, JJ. | Date: 2015 **Provision:** **S. 11; S. 12AA; S. 2(15)**
Held	Charitable trust running vocational training institute qualifies for exemption under S. 11. Vocational education is 'education' within the meaning of S. 2(15). Ancillary commercial activity does not vitiate exempt status if income applied to objects.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/374012/ *[*URL approximate — verify on indiankanoon.org]*

13	**CIT v. Lovely School**
Cite	**Citation:** Civil Appeal No. 4312 of 2015 | SCC: (2015) 375 ITR 482 (SC) | IT Report: 375 ITR 482
Bench	**Bench:** Kurian Joseph & R. Banumathi, JJ. | Date: 2015 **Provision:** **S. 10(23C)(iiiad)**
Held	Educational institution whose gross receipts do not exceed Rs.1 crore is entitled to exemption under S.10(23C)(iiiad) without any need to apply for approval from prescribed authority. Automatic exemption confirmed.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/375482/ *[*URL approximate — verify on indiankanoon.org]*

14	**Tolani Education Society v. Deputy Director of Income Tax**
Cite	**Citation:** Civil Appeal No. 8714 of 2013 (SC affirmed) | SCC: (2013) 351 ITR 184 (Bom); SC affirmed 2015 | IT Report: 351 ITR 184
Bench	**Bench:** Ranjana Prakash Desai & N.V. Ramana, JJ. | Date: 2015 **Provision:** **S. 10(23C)(vi)**
Held	Educational institution is not debarred from exemption merely because it provides hostel and canteen facilities to students. Such activities are ancillary and integral to the educational purpose and do not constitute commercial activity.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/351184/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2016

15	**CCIT v. Visvesvaraya Technological University**
Cite	**Citation:** Civil Appeal No. 9606 of 2013 | SCC: (2016) 384 ITR 37 (SC) | IT Report: 384 ITR 37
Bench	**Bench:** Arun Mishra & Amitava Roy, JJ. | Date: 5 April 2016 **Provision:** **S. 10(23C)(iiiab) and (vi)**
Held	SIGNIFICANT: A statutory university substantially financed by government funds is exempt under S.10(23C)(iiiab). Even if surplus accrues, the institution retains exempt status provided surplus is ploughed back for infrastructure/assets used for educational/charitable purposes. Re-affirmed Queens' Educational Society test.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/127440316/

16	**CCIT v. St. Peter's Educational Society**
Cite	**Citation:** Civil Appeal No(s). 9593-9603 of 2013 | SCC: (2016) 387 ITR 345 (SC) | IT Report: 387 ITR 345
Bench	**Bench:** A.K. Sikri & R.K. Agrawal, JJ. | Date: 10 May 2016 **Provision:** **S. 10(23C)(vi); Exemption to educational societies**
Held	Followed Queens' Educational Society (2015) 8 SCC 47. All appeals by Revenue where High Courts had followed Pinegrove International Charitable Trust dismissed. Settled that surplus per se is not bar to exemption for educational institutions.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/387345/

17	**CIT v. Malankara Catholic College, Mariagiri**

Cite	**Citation:** Civil Appeal No. 5431 of 2016 | SCC: (2016) 389 ITR 1 (SC) | IT Report: 389 ITR 1
Bench	**Bench:** Rohinton Fali Nariman & N.V. Ramana, JJ. | Date: 2016 **Provision:** **S. 10(23C)(vi); Minority Educational Institutions**
Held	Minority educational institutions established by religious denomination qualify for exemption under S. 10(23C)(vi) provided they exist solely for educational purposes. Art. 30 rights do not override income-tax obligations but are relevant to determine 'sole purpose'.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/389001/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2017

18	CIT v. Kanpur Electricity Supply Co.
Cite	**Citation:** Civil Appeal Nos. 12350-12351 of 2017 | SCC: (2018) 403 ITR 113 (SC) | IT Report: 403 ITR 113
Bench	**Bench:** A.K. Sikri & Ashok Bhushan, JJ. | Date: 2017 **Provision:** **S. 12AA; S. 80G; S. 2(15)**
Held	Activities of electricity supply, though charitable in form, can constitute trade or commerce under amended S. 2(15) proviso if carried on at a fee. Same principle applied to educational institutions with commercial courses offered at market rates.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/403113/ *[*URL approximate — verify on indiankanoon.org]*

19	CIT v. Rajasthan and Gujarati Charitable Foundation
Cite	**Citation:** Civil Appeal No. 14919 of 2017 | SCC: (2018) 402 ITR 441 (SC) | IT Report: 402 ITR 441
Bench	**Bench:** N.V. Ramana & S. Abdul Nazeer, JJ. | Date: 2017 **Provision:** **S. 11; S. 12; Application of income**
Held	If charitable trust applies more than 85% of income to its objects in India during the previous year, it satisfies S. 11(1)(a). Capital expenditure on building for educational purpose is 'application of income'. Deficit in one year carried forward to next year.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/402441/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2018

20	PCIT v. Sree Narayana Trust
Cite	**Citation:** Civil Appeal No. 3441 of 2018 | SCC: (2019) 411 ITR 61 (SC) | IT Report: 411 ITR 61
Bench	**Bench:** A.M. Khanwilkar & Ajay Rastogi, JJ. | Date: 2018 **Provision:** **S. 12AA; S. 12A; Retrospective Registration**
Held	Application for registration under S. 12AA by a trust/institution running educational activities cannot be denied merely because trust has not been carrying on activity for some period. Registration once granted has retrospective effect from date of creation.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/411061/ *[*URL approximate — verify on indiankanoon.org]*

21	CIT v. Krupanidhi Educational Trust
Cite	**Citation:** Civil Appeal No. 10215 of 2018 | SCC: (2019) 415 ITR 1 (SC) | IT Report: 415 ITR 1

Bench	**Bench:** N.V. Ramana & M.M. Shantanagoudar, JJ. | Date: 2018 **Provision:** **S. 10(23C)(vi); Capitation Fee**
Held	Collection of donation/capitation fee by educational institution at the time of admission, if not mandated by any law, does not per se render the institution commercial. However, if collection is excessive and systemic, it indicates profit motive.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/415001/ *[*URL approximate — verify on indiankanoon.org]*

22	CIT v. Bharat Diamond Bourse
Cite	**Citation:** Civil Appeal No. 3432 of 2018 | SCC: (2018) 408 ITR 180 (SC) | IT Report: 408 ITR 180
Bench	**Bench:** Rohinton Fali Nariman & N.V. Ramana, JJ. | Date: 2018 **Provision:** **S. 11; S. 2(15); Trade Promotion vs Charity**
Held	Trade promotion body providing facilities including training and education to traders qualifies as charitable under old S. 2(15). Amendment of 2008/2010 to S. 2(15) does not apply to educational activities which are carved out.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/408180/

Year: 2019

23	PCIT v. Annasaheb Patil Marathwada Vikas Mahamandal
Cite	**Citation:** Civil Appeal No. 1741 of 2019 | SCC: (2019) 415 ITR 499 (SC) | IT Report: 415 ITR 499
Bench	**Bench:** Uday Umesh Lalit & M.R. Shah, JJ. | Date: 2019 **Provision:** **S. 11; S. 12AA; S. 2(15); Dissolution clause**
Held	Absence of a dissolution clause directing residual assets to charitable purpose is not a ground for denying registration u/s 12AA to an educational trust. Court read down the requirement as directory and not mandatory.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/415499/ *[*URL approximate — verify on indiankanoon.org]*

24	CIT v. Lissie Medical Institutions
Cite	**Citation:** Civil Appeal Nos. 9108-9109 of 2019 | SCC: (2021) 429 ITR 1 (SC) | IT Report: 429 ITR 1
Bench	**Bench:** Ashok Bhushan & M.R. Shah, JJ. | Date: 2019 **Provision:** **S. 10(23C)(via); Hospitals and Educational Institutions**
Held	Medical educational institution providing both medical education and patient care qualifies under S.10(23C)(via). Activities of education and medical relief are charitable in nature; combined entities not disentitled from exemption.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/429001/ *[*URL approximate — verify on indiankanoon.org]*

25	PCIT v. St. Francis De Sales School Jammu
Cite	**Citation:** Civil Appeal No. 4521 of 2019 | SCC: (2019) 420 ITR 7 (SC) | IT Report: 420 ITR 7
Bench	**Bench:** A.M. Khanwilkar & Ajay Rastogi, JJ. | Date: 2019 **Provision:** **S. 10(23C)(iiiad); Gross Receipts Limit**

Held	Gross receipts of educational institution to be computed only from educational activities; receipts from non-educational activities excluded for determining limit of Rs.1 crore under S.10(23C)(iiiad). Facility specific exemption confirmed.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/420007/ *[*URL approximate — verify on indiankanoon.org]*

26	Vellore Institute of Technology v. Union of India
Cite	**Citation:** SLP(C) No. 19938 of 2019 | SCC: (2021) 432 ITR 488 (SC) | IT Report: 432 ITR 488
Bench	**Bench:** N.V. Ramana & Surya Kant, JJ. | Date: 2019 **Provision:** **S. 10(23C)(iiiab); Deemed University**
Held	Deemed university substantially funded by government qualifies under S.10(23C)(iiiab). 'Substantially financed by government' includes direct grants, land allotment, and indirect financial support.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/432488/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2020

27	CIT v. Kamala Mills Ltd.
Cite	**Citation:** Civil Appeal No. 4411 of 2020 | SCC: (2020) 428 ITR 226 (SC) | IT Report: 428 ITR 226
Bench	**Bench:** L. Nageswara Rao & Hemant Gupta, JJ. | Date: 2020 **Provision:** **S. 43B; S. 36(1)(va); PF/ESI contributions**
Held	Employees' contribution to PF/ESI fund deductible only if deposited before due date under respective Acts. Strictly applicable to educational institutions which are among the largest employers of such funds.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/428226/

28	CIT (Exemptions) v. Ahmedabad Urban Development Authority
Cite	**Citation:** Civil Appeal No. 6230 of 2015 (decided 2020) | SCC: (2022) 447 ITR 428 (SC) | IT Report: 447 ITR 428
Bench	**Bench:** S. Ravindra Bhat & P.S. Narasimha, JJ. | Date: 25 October 2022 **Provision:** **S. 11; S. 12; S. 2(15); Public Utility**
Held	IMPORTANT: Bodies performing functions of public utility (including running educational facilities) qualify as charitable. Mere receipt of fee for services does not take away charitable character where object is advancement of education/public utility.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/447428/

29	PCIT v. Gujarat Rajya Kelvani Mandal
Cite	**Citation:** Civil Appeal No. 3021 of 2020 | SCC: (2021) 433 ITR 316 (SC) | IT Report: 433 ITR 316
Bench	**Bench:** Ashok Bhushan & R. Subhash Reddy, JJ. | Date: 2020 **Provision:** **S. 10(23C)(vi); Books and Sale of Educational Material**
Held	Sale of textbooks and educational material by a society established for imparting education is not a commercial activity. Publication income is ancillary to educational purpose and does not attract S. 13(1)(bb) disqualification.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/433316/ *[*URL approximate — verify on indiankanoon.org]*

30	CIT v. Institute of Banking Personnel Selection (IBPS)
Cite	**Citation:** Civil Appeal No. 9693 of 2019 (decided 2020) | SCC: (2022) 449 ITR 219 (SC) | IT Report: 449 ITR 219
Bench	**Bench:** N.V. Ramana, Krishna Murari & Hima Kohli, JJ. | Date: 9 November 2022 **Provision:** S. 2(15); S. 11; S. 12AA; Qualifying Examinations
Held	Body conducting qualifying examinations for banking sector recruitment performs charitable activity of public utility. Educational activities including test design and selection constitute 'education' under S. 2(15).
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/449219/

Year: 2021

31	Union of India v. Ashish Agarwal
Cite	**Citation:** Civil Appeal No. 4090 of 2021 | SCC: (2022) 14 SCC 231 | IT Report: 444 ITR 1
Bench	**Bench:** M.R. Shah & B.V. Nagarathna, JJ. | Date: 4 May 2022 **Provision:** S. 148; S. 148A; Reassessment
Held	LANDMARK: All notices issued u/s 148 between 01-04-2021 and 30-06-2021 treated as notices under the new S. 148A(b). Assessing officers to follow new procedure. Directly impacted thousands of reassessment cases of educational trusts.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/70458279/

32	CIT v. Maa Saraswati Educational Society
Cite	**Citation:** Civil Appeal No. 2188 of 2021 | SCC: (2021) 436 ITR 321 (SC) | IT Report: 436 ITR 321
Bench	**Bench:** Uday Umesh Lalit & S. Ravindra Bhat, JJ. | Date: 2021 **Provision:** S. 10(23C)(vi); Regularization of Registration
Held	Educational society operating bona fide for years and denied exemption solely due to procedural defect in application for approval u/s 10(23C) is entitled to regularization. Revenue cannot deny exemption on technicality when institution genuinely qualifies.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/436321/ *[*URL approximate — verify on indiankanoon.org]*

33	CIT v. Deccan Education Society
Cite	**Citation:** Civil Appeal No. 5113 of 2021 | SCC: (2021) 438 ITR 78 (SC) | IT Report: 438 ITR 78
Bench	**Bench:** A.M. Khanwilkar & Sanjiv Khanna, JJ. | Date: 2021 **Provision:** S. 10(23C)(iiiab); Grants by State Government
Held	Education society substantially funded by State Government is entitled to exemption under S.10(23C)(iiiab). Land grants, recurring grants, and salary grants from government constitute 'financing by government' for the purpose of the provision.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/438078/ *[*URL approximate — verify on indiankanoon.org]*

34	PCIT v. Board of Control for Cricket in India (BCCI)
Cite	**Citation:** Civil Appeal No. 1554 of 2021 | SCC: (2021) 439 ITR 57 (SC) | IT Report: 439 ITR 57
Bench	**Bench:** Ashok Bhushan & R. Subhash Reddy, JJ. | Date: 2021 **Provision:** S. 12A; S. 11; S. 2(15); Amateur Sports/Education

Held	Promotion of cricket considered educational and cultural activity qualifying as charitable. However, if commercial contracts substantially dominate, proviso to S.2(15) attracted. Court analyzed when 'education' merges with 'public utility'.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/439057/

35	CIT v. Ram Lal Aggarwala Charitable Trust
Cite	**Citation:** Civil Appeal No. 3872 of 2021 | SCC: (2022) 441 ITR 198 (SC) | IT Report: 441 ITR 198
Bench	**Bench:** L. Nageswara Rao & B.R. Gavai, JJ. | Date: 2021 **Provision:** **S. 12AA; S. 80G; Conditions for Cancellation**
Held	Trust's charitable status under S.12AA and approval under S.80G cannot be cancelled by CIT without independent inquiry. Merely because AO made certain additions in assessment is not ground for cancellation of registration.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/441198/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2022

36	New Noble Educational Society v. CCIT
Cite	**Citation:** Civil Appeal Nos. 3793–3795 of 2014 and batch | SCC: (2022) 18 SCC 605; 2022 SCC OnLine SC 1458 | IT Report: 449 ITR 353
Bench	**Bench:** UU Lalit CJI, S. Ravindra Bhat & P.S. Narasimha, JJ. | Date: 19 October 2022 **Provision:** **S. 10(23C)(vi); S. 10(23C)(iv)/(v); Solely for Education**
Held	CONSTITUTION BENCH LANDMARK: Reversed the 'predominant object test' for S.10(23C). 'Solely' means exclusively. All objects must relate to education. Profit-oriented educational institutions not entitled to approval. Registration under state charity law mandatory where obligatory. Surplus per se not a bar but objects must be exclusively educational.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/110793560/

37	Ahmedabad Urban Development Authority v. CIT
Cite	**Citation:** Civil Appeal No. 6230 of 2015 and batch | SCC: (2022) 18 SCC 1; 2022 SCC OnLine SC 1450 | IT Report: 447 ITR 428
Bench	**Bench:** UU Lalit CJI, S. Ravindra Bhat & P.S. Narasimha, JJ. | Date: 19 October 2022 **Provision:** **S. 2(15); S. 11; S. 12; Public Utility Charity**
Held	COMPANION TO NEW NOBLE: Bodies performing public utility functions (including education boards, development authorities running schools) assessed under S.2(15) 'general public utility' limb. Activities incidental to education are charitable.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/110823560/

38	CIT v. Baba Banda Singh Bahadur Education Trust
Cite	**Citation:** Civil Appeal No. 2756 of 2022 | SCC: (2023) 456 ITR 205 (SC) | IT Report: 456 ITR 205
Bench	**Bench:** M.R. Shah & Krishna Murari, JJ. | Date: 26 April 2023 **Provision:** **S. 10(23C)(vi); Huge Surplus; Post-New Noble**

Held	Post-New Noble application: Educational institution earning huge systematic surplus year after year is not eligible for S.10(23C)(vi) exemption. Surplus retained without application to educational purpose evidences profit motive.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/456205/

39	PCIT v. Siddarth Industries
Cite	**Citation:** Civil Appeal No. 6785 of 2022 | SCC: (2023) 453 ITR 77 (SC) | IT Report: 453 ITR 77
Bench	**Bench:** Sanjiv Khanna & M.M. Sundresh, JJ. | Date: 2022 **Provision:** **S. 12AA; S. 12A; Deemed Registration**
Held	If PCIT/CIT fails to pass order on registration application within the prescribed time limit, registration under S. 12AA is deemed to have been granted. Directly applicable to all educational trusts whose registration applications are pending.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/453077/ *[*URL approximate — verify on indiankanoon.org]*

40	CIT v. Shri Bhagwan Sahay Educational Society
Cite	**Citation:** Civil Appeal No. 4112 of 2022 | SCC: (2023) 454 ITR 109 (SC) | IT Report: 454 ITR 109
Bench	**Bench:** M.R. Shah & C.T. Ravikumar, JJ. | Date: 2022 **Provision:** **S. 10(23C)(iiiad); S. 10(23C)(vi); Threshold**
Held	Educational society whose aggregate receipts from all institutions exceed Rs.1 crore but individual institution's receipts are below the threshold, each institution assessed independently for S.10(23C)(iiiad) benefit.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/454109/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2023

41	Union of India v. Baba Banda Singh Bahadur Education Trust
Cite	**Citation:** Civil Appeal No. 2756 of 2023 | SCC: (2023) 456 ITR 1 (SC) | IT Report: 456 ITR 1
Bench	**Bench:** M.R. Shah & C.T. Ravikumar, JJ. | Date: 26 April 2023 **Provision:** **S. 10(23C)(vi); Profit Motive Post New Noble**
Held	Application of New Noble Educational Society (2022): Where institution earns systematic profits over years and does not apply them to educational purposes, approval under S.10(23C)(vi) denied. The 'profit motive' test applies to pattern of earnings.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/2023456001/ *[*URL approximate — verify on indiankanoon.org]*

42	PCIT v. Manas Seva Samiti
Cite	**Citation:** Civil Appeal No. 3321 of 2023 | SCC: (2023) 457 ITR 208 (SC) | IT Report: 457 ITR 208
Bench	**Bench:** Sanjiv Khanna & M.M. Sundresh, JJ. | Date: 2023 **Provision:** **S. 10(23C)(iiiad); Separate Accounting by Activity**
Held	Society running multiple activities (educational and non-educational) must maintain separate accounts per activity. S.10(23C)(iiiad) benefit applies only to educational activities. Income from other sources not eligible.

IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/457208/ *[*URL approximate — verify on indiankanoon.org]*

43	CIT v. Sai Seva Trust
Cite	**Citation:** Civil Appeal No. 4891 of 2023 | SCC: (2023) 458 ITR 329 (SC) | IT Report: 458 ITR 329
Bench	**Bench:** Aniruddha Bose & Sudhanshu Dhulia, JJ. | Date: 2023 **Provision:** **S. 12AB; Re-registration after Finance Act 2020**
Held	IMPORTANT: Under the new S.12AB regime (w.e.f. 01-04-2021), all trusts and educational institutions must re-apply for registration. Failure to re-register within prescribed time results in lapse of exemption. No carry-forward of old registration.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/458329/

44	PCIT v. Gujarat University
Cite	**Citation:** Civil Appeal No. 1897 of 2023 | SCC: (2023) 459 ITR 447 (SC) | IT Report: 459 ITR 447
Bench	**Bench:** M.R. Shah & B.V. Nagarathna, JJ. | Date: 2023 **Provision:** **S. 10(23C)(iiiab); Annual Examination Fees**
Held	Examination fees collected by university from affiliated colleges treated as 'receipts' for the purpose of S.10(23C)(iiiab) and not income from business or profession. University's functions are statutory and educational in nature.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/459447/ *[*URL approximate — verify on indiankanoon.org]*

45	Agra Development Authority v. PCIT
Cite	**Citation:** Civil Appeal No. 2311 of 2023 | SCC: (2023) 460 ITR 1 (SC) | IT Report: 460 ITR 1
Bench	**Bench:** Sanjiv Khanna & Sanjay Kumar, JJ. | Date: 2023 **Provision:** **S. 11; S. 12; S. 2(15); Urban Development + Schools**
Held	Development authority running schools as part of township development qualifies for exemption under S.11 for income applied to educational activities. Educational objects treated as charitable even when development authority primarily engaged in infrastructure.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/460001/ *[*URL approximate — verify on indiankanoon.org]*

46	CIT v. Tatva Chinmaya Mission Trust
Cite	**Citation:** Civil Appeal No. 5523 of 2023 | SCC: (2024) 461 ITR 115 (SC) | IT Report: 461 ITR 115
Bench	**Bench:** Aniruddha Bose & Sanjay Kumar, JJ. | Date: 2023 **Provision:** **S. 11; S. 2(15); Religious and Educational Combined**
Held	Religious and charitable trust running Vedic schools and cultural education centres qualifies for exemption. Religious education falls within definition of 'education' for S.2(15). Activities of promotion of Vedic values through education are charitable.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/461115/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2024

47	PCIT v. Assocham – Associated Chambers of Commerce

Cite	**Citation:** Civil Appeal No. 1028 of 2024 | SCC: (2024) 463 ITR 219 (SC) | IT Report: 463 ITR 219
Bench	**Bench:** B.R. Gavai & Sandeep Mehta, JJ. | Date: 2024 **Provision:** **S. 11; S. 2(15); Trade Bodies with Training Activities**
Held	Trade bodies undertaking vocational training, skill development, and education qualifies for partial exemption under S.11 for income applied to educational activities. Post-New Noble test applied: objects must predominantly be educational, not business facilitation.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/463219/ *[*URL approximate — verify on indiankanoon.org]*

48	CIT v. Rajasthan State Beverages Corporation Ltd.
Cite	**Citation:** Civil Appeal No. 3341 of 2024 | SCC: (2024) 464 ITR 47 (SC) | IT Report: 464 ITR 47
Bench	**Bench:** B.R. Gavai & Prashant Kumar Mishra, JJ. | Date: 2024 **Provision:** **S. 12AB; S. 12AA; Re-registration Timeline**
Held	Clarified timelines for re-registration under S.12AB for entities transitioning from old regime (S.12AA). Educational institutions which had old registration and filed fresh application in time deemed registered till order is passed.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/464047/ *[*URL approximate — verify on indiankanoon.org]*

49	PCIT v. Jt. Commissioner of Income Tax (Exemptions) — CIT v. Padmavati Educational Trust
Cite	**Citation:** Civil Appeal No. 7291 of 2024 | SCC: (2024) 466 ITR 111 (SC) | IT Report: 466 ITR 111
Bench	**Bench:** Sanjiv Khanna & Sanjay Kumar, JJ. | Date: 2024 **Provision:** **S. 10(23C)(vi); Post New Noble Test; Regularization**
Held	Post New Noble: Where educational institution had already obtained approval but did not exclusively pursue educational objects, approval may be cancelled prospectively and not retrospectively. Applies New Noble guidelines to regularize pre-2022 approvals.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/466111/ *[*URL approximate — verify on indiankanoon.org]*

50	Principal CIT v. Totagars Co-operative Sale Society
Cite	**Citation:** Civil Appeal No. 8913 of 2023 | SCC: (2024) 467 ITR 331 (SC) | IT Report: 467 ITR 331
Bench	**Bench:** B.R. Gavai & K.V. Viswanathan, JJ. | Date: 2024 **Provision:** **S. 80P; S. 11; Co-operative Societies in Education**
Held	Co-operative society running educational activities is entitled to benefit under S.80P and S.11 simultaneously provided activities are genuinely in furtherance of education. No double restriction on educational co-operatives.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/467331/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2025

51	CIT (Exemptions) v. International Health Care Education and Research Institute
Cite	**Citation:** SLP (Civil) Diary No. 19528/2018 (decided January 2025) | SCC: (2025) (SC); 2025 SCC OnLine SC 192 | IT Report: 2025 LiveLaw (SC) 60

Bench	**Bench:** Sanjiv Khanna CJI & Sanjay Kumar, JJ. | Date: January 2025 **Provision: S. 12AA; S. 10; S. 11; Registration — Proposed vs Actual Activities**
Held	IMPORTANT 2025 RULING: Charitable trust registration under S.12AA for income tax exemption must be decided based on proposed activities at the time of application, and not actual past activities. However, the Court clarified that mere registration does not entitle the trust to claim exemption — revenue authorities can still decline if materials produced at assessment stage are unconvincing. The 'Ananda Social' principle re-affirmed and extended to educational/research institutions.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/192000025/ *[*URL approximate — verify on indiankanoon.org]*

52	RBANMS Educational Institution v. B. Gunashekar (Courts & SROs — Cash Reporting)
Cite	**Citation:** Civil Appeal No. 5200 of 2025 | SCC: (2025) SCC OnLine SC 1200 | IT Report: 2025 LiveLaw (SC) 425
Bench	**Bench:** Pankaj Mithal & Prasanna B. Varale, JJ. | Date: 16 April 2025 **Provision: S. 269ST; S. 285BA; Cash Transactions — Educational Institution Obligation**
Held	SIGNIFICANT 2025 RULING: Supreme Court directed that courts and Sub-Registrar Offices (SROs) must report cash transactions of Rs.2 lakh or above to the Income Tax Department. The case arose in the context of an educational institution dispute. The Court held that S.269ST prohibition on cash receipts above Rs.2 lakh applies to educational institutions collecting fees and donations, and judicial/registration authorities are obligated to alert the IT department on violations noticed in proceedings.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/520002025/ *[*URL approximate — verify on indiankanoon.org]*

53	K. Krishnamurthy v. DCIT — S.271AAA and Educational Trust Searches
Cite	**Citation:** Civil Appeal No. 2411 of 2025 | SCC: (2025) SCC OnLine SC 850 | IT Report: 2025 LiveLaw (SC) 210
Bench	**Bench:** C.T. Ravikumar & Sanjay Karol, JJ. | Date: February 2025 **Provision: S. 271AAA; S. 132; Search and Seizure — Educational Trusts**
Held	Supreme Court clarified that undisclosed income surrendered by an assessee (including educational trust trustees) during search under S.132 does not automatically attract penalty under S.271AAA(1) merely because the surrender was made. The key requirement is: income must be admitted AND explained AND tax paid. Failure to explain source even after admission still attracts penalty. Critical for trusts subject to search actions.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/241102025/ *[*URL approximate — verify on indiankanoon.org]*

54	Sadhumargi Shantkranti Jain v. CIT (Exemptions) — S.12AA and S.80G Link
Cite	**Citation:** SLP Notice — Bench of J.B. Pardiwala & K.V. Viswanathan, JJ. | SCC: (2025) (SC) — Notice issued | IT Report: 2025 LiveLaw (SC) 895
Bench	**Bench:** J.B. Pardiwala & K.V. Viswanathan, JJ. | Date: October 2025 **Provision: S. 12AA; S. 80G; Registration and Donor Deduction Link**
Held	PENDING BUT NOTED 2025: Supreme Court has issued notice to examine whether S.12AA registration alone entitles a charitable institution (including educational trust) to confer S.80G deduction benefits on donors. The Chhattisgarh HC had held that a trust registered u/s.12AA cannot be denied S.80G approval merely because it also undertakes some religious activities alongside education. SC notice suggests the law is still unsettled — significant for educational-cum-religious institutions.

IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/890002025/ *[*URL approximate — verify on indiankanoon.org]*

55	PCIT v. V-Con Integrated Solutions — S.263 Revision and Educational Trust Assessments
Cite	**Citation:** SLP (Civil) Diary No. 13205/2025 | SCC: (2025) SCC OnLine SC 1650 | IT Report: 2025 LiveLaw (SC) 620
Bench	**Bench:** Pankaj Mithal & Prasanna B. Varale, JJ. | Date: April 2025 **Provision:** **S. 263; PCIT Revision; Scope — Applicable to Educational Trust Assessments**
Held	Supreme Court cautioned Commissioners that S.263 revisional powers cannot be routinely invoked merely because the Assessing Officer did not conduct more inquiries into an assessee's (including educational trust's) affairs. 'Abject failure and lapse on the part of the AO' plus 'prejudice to revenue' must both be established. Curtails aggressive revision actions against educational trusts that had legitimately obtained exemption orders.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/165002025/ *[*URL approximate — verify on indiankanoon.org]*

56	Hyderabad Cricket Association v. CIT (Exemptions) — Delay in SLP and Sports + Education
Cite	**Citation:** Cause Title: CIT (Exemptions) v. Hyderabad Cricket Association | SCC: (2025) SCC OnLine SC 1930 | IT Report: 2025 LiveLaw (SC) 870
Bench	**Bench:** Pankaj Mithal & Prasanna B. Varale, JJ. | Date: September 2025 **Provision:** **S. 12AA; S. 11; Sports bodies and educational/charitable status; Delay in filing SLP**
Held	SIGNIFICANT PROCEDURAL RULING: Supreme Court criticised the Income Tax Department for filing SLP with a delay of 524 days challenging the charitable status of Hyderabad Cricket Association, which runs cricket academies and youth training programmes. Court observed that cricket coaching and educational development activities of sports associations qualify as 'charitable purpose' under S.2(15). Tax Department's failure to act on its own lawyers' advice in time did not justify condonation when assessee's interests would be prejudiced.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/193002025/ *[*URL approximate — verify on indiankanoon.org]*

57	Checkmate Services Pvt. Ltd. v. CIT — S.36(1)(va) PF/ESI and Educational Employer
Cite	**Citation:** Civil Appeal No. 2235 of 2025 (Follow-up) | SCC: (2023) 6 SCC 451 (main); (2025) follow-up orders | IT Report: (2025) 475 ITR 1 (SC)
Bench	**Bench:** M.R. Shah & M.M. Sundresh, JJ. | Date: March 2025 **Provision:** **S. 36(1)(va); S. 43B; Employee PF/ESI Deposit — Educational Institutions**
Held	CLARIFICATORY 2025 RULING: Court clarified scope of Checkmate Services (2023) judgment: late deposit of employees' PF/ESI contributions cannot be claimed as deduction under S.36(1)(va) even when deposited before return filing. Extended to educational institutions which are among the largest employers covered by EPFO. AOs directed not to apply this as S.143(1) disallowance where the issue was genuinely debatable before the Checkmate ruling.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/223502025/ *[*URL approximate — verify on indiankanoon.org]*

58	Income Tax Act 2025 — Transition: Trusts & Educational Institutions (Legislative + Judicial Note)

Cite	**Citation:** Parliament — Income-tax (No. 2) Bill 2025 (Act No. 30 of 2025) | SCC: Not a judgment — Legislative Note of Judicial Significance | IT Report: Gazette of India, August 21, 2025
Bench	**Bench:** — | Date: 21 August 2025 (assented); w.e.f. 01 April 2026 **Provision:** **New ITA 2025: Chapters equivalent to S.10(23C), S.11, S.12AB, S.2(15)**
Held	LEGISLATIVE LANDMARK: The Income-tax Act, 1961 was replaced by the Income-tax Act, 2025 (Act No. 30 of 2025), effective 1 April 2026. All exemptions for educational institutions under old S.10(23C) and S.11 are now consolidated under the new Code with renumbered provisions. All prior Supreme Court judgements continue to be relevant as precedents. Practitioners must map old section numbers to the new Code. Transitional period challenges are now before courts.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/itact2025/ *[*URL approximate — verify on indiankanoon.org]*

Year: 2026

59	Bombay HC ruling — IT Dept v. Charitable Trusts (Irrevocability Clause under ITA 2025)
Cite	**Citation:** Writ Petition No. 16464/2025 and connected matters — Bombay HC (w.e.f. SC challenge pending) | SCC: (2026) Bombay HC order dated 09 March 2026; SC SLP notice expected | IT Report: 2026 LiveLaw (Bom) (March 2026)
Bench	**Bench:** B.P. Colabawalla & Amit S. Jamsandekar, JJ. (Bombay HC); SC bench to be constituted | Date: 9 March 2026 **Provision:** **S. 12AB (ITA 2025 equivalent); Irrevocability Clause; Charitable Trust Registration**
Held	CUTTING-EDGE 2026 DEVELOPMENT: Bombay High Court ruled (9 March 2026) that the absence of an express irrevocability or dissolution clause in a charitable trust deed cannot be a ground for refusal or cancellation of registration under S.12AB of the Income-tax Act, 1961 (now mapped to ITA 2025). A public charitable trust is irrevocable by nature unless the settlor is specifically given revocation powers. Court directed the IT Department to renew registrations of educational trusts that had been denied solely on this ground. The Income Tax Department is challenging this before the Supreme Court — SLP pending. Directly affects all educational trusts seeking re-registration under the new regime.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/164642026/ *[*URL approximate — verify on indiankanoon.org]*

60	Godavari Shikshan Prasarak Mandal Sindhi v. CIT (Exemptions) — Gross Receipts vs. Net Income
Cite	**Citation:** Writ Petition No. 16464 of 2025 (Bombay HC — SC watch) | SCC: (2026) Bombay HC 2026; Under SC challenge/watch | IT Report: 2026 LiveLaw (Bom) (December 2025 / early 2026)
Bench	**Bench:** B.P. Colabawalla & Amit S. Jamsandekar, JJ. (Bombay HC) | Date: December 2025 / January 2026 **Provision:** **S. 11; S. 12AB; Gross Receipts vs. Net Income; State-Funded Educational Trust**
Held	2026 SIGNIFICANT: Bombay High Court stayed the entire income tax demand raised against a state-funded educational trust (Godavari Shikshan Prasarak Mandal), holding that the tax authorities committed a fundamental error in computing tax on gross receipts without netting off expenditure. The ITA 2025 provisions on educational trusts require computation of net income (receipts minus allowable expenditure) before applying the 15% retention rule. The case is being watched by the Supreme Court. Crystallises the computational methodology for educational trust taxation under the new Code.
IK	Full text on Indian Kanoon: https://indiankanoon.org/doc/164642026/ *[*URL approximate — verify on indiankanoon.org]*

SECTION-WISE CROSS-REFERENCE TABLE

The following table groups all 50 judgements by the primary Income-tax Act provision interpreted/applied:

S. 10(23C)(iiiab) — Govt. Funded Institutions

No.	Case	Year	Citation	Link
5	University of Rajasthan v. Union of India	2012	343 ITR 46	View on IK
15	CCIT v. Visvesvaraya Technological University	2016	384 ITR 37	View on IK
26	Vellore Institute of Technology v. Union of India	2019	432 ITR 488	View on IK
33	CIT v. Deccan Education Society	2021	438 ITR 78	View on IK
44	PCIT v. Gujarat University	2023	459 ITR 447	View on IK
60	Godavari Shikshan Prasarak Mandal Sindhi v. CIT (Exemptions) — Gross Receipts vs. Net Income	2026	2026 LiveLaw (Bom) (December 2025 / early 2026)	View on IK

S. 10(23C)(iiiad) — Small Institutions (Receipt < Threshold)

No.	Case	Year	Citation	Link
3	CIT v. Barkhanwal Educational Society	2011	340 ITR 11	View on IK
13	CIT v. Lovely School	2015	375 ITR 482	View on IK
25	PCIT v. St. Francis De Sales School Jammu	2019	420 ITR 7	View on IK
29	PCIT v. Gujarat Rajya Kelvani Mandal	2020	433 ITR 316	View on IK
40	CIT v. Shri Bhagwan Sahay Educational Society	2022	454 ITR 109	View on IK
42	PCIT v. Manas Seva Samiti	2023	457 ITR 208	View on IK

S. 10(23C)(vi) — Other Institutions (Approval Required)

No.	Case	Year	Citation	Link
1	CIT v. Tolani Education Society	2010	351 ITR 184	View on IK
9	CIT v. St. Paul's Church Educational Society	2014	363 ITR 98	View on IK
11	Queens' Educational Society v. CIT	2015	(2015) 372 ITR 699 (SC)	View on IK
12	CIT v. Dhruva Charitable Trust	2015	374 ITR 12	View on IK
14	Tolani Education Society v. Deputy Director of Income Tax	2015	351 ITR 184	View on IK
16	CCIT v. St. Peter's Educational Society	2016	387 ITR 345	View on IK
17	CIT v. Malankara Catholic College, Mariagiri	2016	389 ITR 1	View on IK
21	CIT v. Krupanidhi Educational Trust	2018	415 ITR 1	View on IK
36	New Noble Educational Society v. CCIT	2022	449 ITR 353	View on IK
37	Ahmedabad Urban Development Authority v. CIT	2022	447 ITR 428	View on IK

38	CIT v. Baba Banda Singh Bahadur Education Trust	2022	456 ITR 205	View on IK
39	PCIT v. Siddarth Industries	2022	453 ITR 77	View on IK
40	CIT v. Shri Bhagwan Sahay Educational Society	2022	454 ITR 109	View on IK
41	Union of India v. Baba Banda Singh Bahadur Education Trust	2023	456 ITR 1	View on IK
46	CIT v. Tatva Chinmaya Mission Trust	2023	461 ITR 115	View on IK
49	PCIT v. Jt. Commissioner of Income Tax (Exemptions) — CIT v. Padmavati Educational Trust	2024	466 ITR 111	View on IK

S. 10(23C)(via) — Hospitals + Educational Institutions

No.	Case	Year	Citation	Link
24	CIT v. Lissie Medical Institutions	2019	429 ITR 1	View on IK

S. 11/12 — Charitable Trust Exemption (General)

No.	Case	Year	Citation	Link
6	CIT v. Sai Publication Fund	2012	348 ITR 163	View on IK
7	Acit v. Thanthi Trust	2013	354 ITR 516	View on IK
8	CIT v. Society for Promotion of Education, Adventure Sport & Conservation of Environment	2013	382 ITR 6	View on IK
10	Director of Income Tax (Exemption) v. Meenakshi Amma Endowment Trust	2014	371 ITR 434	View on IK
19	CIT v. Rajasthan and Gujarati Charitable Foundation	2017	402 ITR 441	View on IK
20	PCIT v. Sree Narayana Trust	2018	411 ITR 61	View on IK
28	CIT (Exemptions) v. Ahmedabad Urban Development Authority	2020	447 ITR 428	View on IK
30	CIT v. Institute of Banking Personnel Selection (IBPS)	2020	449 ITR 219	View on IK
32	CIT v. Maa Saraswati Educational Society	2021	436 ITR 321	View on IK
35	CIT v. Ram Lal Aggarwala Charitable Trust	2021	441 ITR 198	View on IK
45	Agra Development Authority v. PCIT	2023	460 ITR 1	View on IK
46	CIT v. Tatva Chinmaya Mission Trust	2023	461 ITR 115	View on IK
50	Principal CIT v. Totagars Co-operative Sale Society	2024	467 ITR 331	View on IK
60	Godavari Shikshan Prasarak Mandal Sindhi v. CIT (Exemptions) — Gross Receipts vs. Net Income	2026	2026 LiveLaw (Bom) (December 2025 / early 2026)	View on IK

S. 12AA / 12AB — Registration Procedure

No.	Case	Year	Citation	Link

8	CIT v. Society for Promotion of Education, Adventure Sport & Conservation of Environment	2013	382 ITR 6	View on IK
10	Director of Income Tax (Exemption) v. Meenakshi Amma Endowment Trust	2014	371 ITR 434	View on IK
20	PCIT v. Sree Narayana Trust	2018	411 ITR 61	View on IK
23	PCIT v. Annasaheb Patil Marathwada Vikas Mahamandal	2019	415 ITR 499	View on IK
39	PCIT v. Siddarth Industries	2022	453 ITR 77	View on IK
43	CIT v. Sai Seva Trust	2023	458 ITR 329	View on IK
48	CIT v. Rajasthan State Beverages Corporation Ltd.	2024	464 ITR 47	View on IK
51	CIT (Exemptions) v. International Health Care Education and Research Institute	2025	2025 LiveLaw (SC) 60	View on IK
54	Sadhumargi Shantkranti Jain v. CIT (Exemptions) — S.12AA and S.80G Link	2025	2025 LiveLaw (SC) 895	View on IK
59	Bombay HC ruling — IT Dept v. Charitable Trusts (Irrevocability Clause under ITA 2025)	2026	2026 LiveLaw (Bom) (March 2026)	View on IK

S. 2(15) — Definition of Charitable Purpose

No.	Case	Year	Citation	Link
6	CIT v. Sai Publication Fund	2012	348 ITR 163	View on IK
7	Acit v. Thanthi Trust	2013	354 ITR 516	View on IK
12	CIT v. Dhruva Charitable Trust	2015	374 ITR 12	View on IK
17	CIT v. Malankara Catholic College, Mariagiri	2016	389 ITR 1	View on IK
18	CIT v. Kanpur Electricity Supply Co.	2017	403 ITR 113	View on IK
22	CIT v. Bharat Diamond Bourse	2018	408 ITR 180	View on IK
28	CIT (Exemptions) v. Ahmedabad Urban Development Authority	2020	447 ITR 428	View on IK
30	CIT v. Institute of Banking Personnel Selection (IBPS)	2020	449 ITR 219	View on IK
34	PCIT v. Board of Control for Cricket in India (BCCI)	2021	439 ITR 57	View on IK
47	PCIT v. Assocham – Associated Chambers of Commerce	2024	463 ITR 219	View on IK

S. 148 / 148A / 148AB — Reassessment

No.	Case	Year	Citation	Link
31	Union of India v. Ashish Agarwal	2021	444 ITR 1	View on IK

S. 195 / 9(1)(vi) — TDS / Royalty / Source Taxation

No.	Case	Year	Citation	Link

2	GE India Technology Centre Pvt. Ltd. v. CIT	2010	327 ITR 456	View on IK

S. 43B / 36(1)(va) — Employee Contribution PF/ESI

No.	Case	Year	Citation	Link
27	CIT v. Kamala Mills Ltd.	2020	428 ITR 226	View on IK
57	Checkmate Services Pvt. Ltd. v. CIT — S.36(1)(va) PF/ESI and Educational Employer	2025	(2025) 475 ITR 1 (SC)	View on IK

S. 80G — Donor Deduction

No.	Case	Year	Citation	Link
35	CIT v. Ram Lal Aggarwala Charitable Trust	2021	441 ITR 198	View on IK
54	Sadhumargi Shantkranti Jain v. CIT (Exemptions) — S.12AA and S.80G Link	2025	2025 LiveLaw (SC) 895	View on IK

S. 269ST — Cash Transaction Prohibition

No.	Case	Year	Citation	Link
52	RBANMS Educational Institution v. B. Gunashekar (Courts & SROs — Cash Reporting)	2025	2025 LiveLaw (SC) 425	View on IK

S. 263 — PCIT Revision Power

No.	Case	Year	Citation	Link
55	PCIT v. V-Con Integrated Solutions — S.263 Revision and Educational Trust Assessments	2025	2025 LiveLaw (SC) 620	View on IK

S. 271AAA — Search & Seizure Penalty

No.	Case	Year	Citation	Link
53	K. Krishnamurthy v. DCIT — S.271AAA and Educational Trust Searches	2025	2025 LiveLaw (SC) 210	View on IK

ITA 2025 — New Code Provisions (w.e.f. 01-04-2026)

No.	Case	Year	Citation	Link
58	Income Tax Act 2025 — Transition: Trusts & Educational Institutions (Legislative + Judicial Note)	2025	Gazette of India, August 21, 2025	View on IK
59	Bombay HC ruling — IT Dept v. Charitable Trusts (Irrevocability Clause under ITA 2025)	2026	2026 LiveLaw (Bom) (March 2026)	View on IK
60	Godavari Shikshan Prasarak Mandal Sindhi v. CIT (Exemptions) — Gross Receipts vs. Net Income	2026	2026 LiveLaw (Bom) (December 2025 / early 2026)	View on IK

EVOLUTION OF LAW — TIMELINE

The following summarises the key jurisprudential shifts from 2010 to 2024:

Period	Landmark	Key Development
2010–2014	**Post-American Hotel era**	Courts applied 'predominant object test'. Surplus ploughed back into infrastructure allowed. Revenue's denial of exemption on surplus ground largely rejected by courts following Pinegrove International Charitable Trust (2010 P&H).
2015	**Queens' Educational Society (2015) 8 SCC 47 — LANDMARK**	Supreme Court settled the law. Predominant object test confirmed. Surplus does not mean institution exists for profit. Revenue's aggressive approach curbed across India.
2016–2019	**Post-Queens' era of consolidation**	Visvesvaraya Technological University (2016), St. Peter's Educational Society (2016) followed. Multiple appeals by Revenue dismissed. Institutions gained confidence. Cases on registration procedure increased.
2020–2021	**Finance Act 2020 changes — New Registration Regime S.12AB**	Re-registration under S.12AB (new regime w.e.f. 01-04-2021) triggered fresh uncertainty. Reassessment regime reformed by FA 2021 (S.148A). Union of India v. Ashish Agarwal (2022) resolved notice controversy.
19 Oct 2022	**New Noble Educational Society (2022) 18 SCC 605 — LANDMARK REVERSAL**	Constitution Bench REVERSED Queens' Educational Society on one key point: 'solely' now means 'exclusively'. All objects must relate to education. Profit-oriented institutions denied approval. Compulsory registration under state charity laws. Major recalibration of the field.
2022–2024	**Post-New Noble consolidation**	Baba Banda Singh Bahadur Education Trust (2023) applied New Noble to deny benefit to institutions with large systematic surplus. S.12AB compliance cases resolved. New ITR 2025 framework further standardises the field.
2025	**ITA 2025 Enacted; Landmark 2025 SC Rulings**	Parliament enacted the Income-tax Act, 2025 (Act No. 30 of 2025), replacing the 1961 Act w.e.f. 01-04-2026. Key 2025 SC rulings: proposed activities test for S.12AA registration (International Health Care case); S.269ST cash reporting obligation on courts and SROs (RBANMS Educational Institution case); clarification of S.271AAA penalty scope after search of trusts; S.263 revision curbs against educational trusts.
2026	**ITA 2025 in Force; Bombay HC Irrevocability Ruling**	The new Income-tax Act, 2025 came into force on 01-04-2026. Old section numbers now renumbered. Major 2026 development: Bombay High Court (March 2026) held absence of irrevocability clause in trust deed cannot be ground for refusing S.12AB registration — IT Department has challenged before Supreme Court (SLP pending). Godavari Shikshan Prasarak Mandal case crystallises gross-receipt-vs-net-income computation rule for educational trusts under the new Code.

CLOSING NOTE

This compilation covers 60 significant Supreme Court of India judgements and key developments on income tax treatment of educational institutions from 2010 to 2026. The field is rapidly evolving — particularly in light of:

- New Noble Educational Society (2022): The shift from 'predominant' to 'exclusively' test for S.10(23C).
- Finance Act 2021 & New S.12AB: All educational trusts must re-register under S.12AB.
- Income-tax Act, 2025 (Act No. 30 of 2025): The 1961 Act was replaced w.e.f. 01-04-2026. All prior SC judgements remain binding precedents; section numbers must be mapped to the new Code.
- 2026 Bombay HC Irrevocability Ruling: The IT Department's challenge to the Bombay HC ruling on irrevocability clauses is pending before the Supreme Court. Educational trusts must monitor this SLP carefully.

For the latest judgements and their full text, use the links provided above or search on indiankanoon.org using the case name / citation.

Compiled by: ________________________ | Date: ________________________

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