IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. /2024
(@SLP(C) No. /2024)
(@Diary No(s). 21555/2018)

COMMISSIONER OF INCOME TAX (EXEMPTIONS) RAJASTHAN APPELLANT(S)

VERSUS

JAIPUR DEVELOPMENT AUTHORITY RAJASTHAN RESPONDENT(S)

WITH

CIVIL APPEAL NO. /2024
(@SLP(C) No. /2024)
(@Diary No(s). 22362/2018)

CIVIL APPEAL NO. /2024
(@SLP(C) No. /2024)
(@Diary No(s). 22427/2018)

CIVIL APPEAL NO. /2024
(@SLP(C) No. /2024)
(@Diary No(s). 22703/2018)

O R D E R

Diary No. 21555/2018, Diary No. 22362/2018, Diary No.22427/2018 and Diary No. 22703/2018:

Delay condoned.

Leave granted.

We have heard learned counsel, Ms. Monica Benjamin for the appellant and learned counsel, Mr. Siddharth Ranka for the respondent-Development Authority.

During the course of submissions, our attention was drawn to an order dated 08.09.2022 wherein this Court remanded the matters to the High Court to reconsider the appeals afresh in accordance with law and on their own merits.

It was further submitted that the issues which arise in these appeals are also identical with the controversy that was raised in the matters arising out of SLP(C) No.12252/2018 and Special Leave Petition (C) No.23739/2018, these appeals could be, accordingly, disposed of.

For ease of reference the order dated 08.09.2022 in the aforesaid Civil Appeals is extracted as under:

> **"Leave granted.**
>
> **1. Feeling aggrieved and dissatisfied with the impugned judgment and orders dated 06-09-2017 passed by the High Court of Rajasthan, Jaipur Bench in D.B. ITA Nos. 218/2017 and 113/2016 respectively, the Revenue has preferred the present appeals.**
>
> **2. By the impugned judgment and orders, the High Court has dismissed the appeals preferred by the Revenue by granting the benefit to the respondent/Assessee under Section 10(20) of the Income Tax Act, 1961 (for short, `the IT Act). It is conceded by the learned counsel appearing on behalf of the respondent, that respondent/Assessee never claimed the benefit under Section 10(20) of the IT Act and according to the respondent, it was a case of Sections 11 and 12 of the IT Act.**
>
> **4. In view of the above, when even respondent/Assessee never claimed the benefit under Section 10(20) of the Income Tax Act, 1961, the High Court is not justified in dismissing the appeals by granting the benefit to the respondent/Assessee under Section 10(20) of the IT Act. Under the circumstances, the impugned judgment and orders passed by the High Court are**

unsustainable and the matters are to be remanded to the High Court to consider the appeals afresh in accordance with law and on its own merits.

5. In view of the above and for the reasons stated hereinabove, the present appeals succeeds. The impugned judgment and orders passed by the High Court are hereby quashed and set aside. The matters are remanded to High Court to consider the appeals afresh in accordance with law and on its own merits. The aforesaid exercise shall be completed within a period of six months from the date of receipt of copy of the present order. The Appeals are accordingly allowed to the aforesaid extent.

No costs."

Learned counsel for the respondent submitted that although these appeals are being remanded to the High court for a fresh consideration, the fact remains that the respondent-assessee has never claimed the benefit under Section 10(20) of the Income Tax Act, 1961 (for short "Act") and therefore, the High Court was not justified in dismissing the appeals by considering the matter under Section 10(20) of the said act. However, since the aforesaid matters have been remanded to the High Court, in the interest of consistency, we remand these matters also to the High Court for consideration afresh in accordance with law and on their own merits. The appeals shall be considered afresh as expeditiously as possible.

Consequently, the impugned orders are set aside.

The appeals are allowed and disposed of in the aforesaid terms.

No costs.

…………………………………….,J.
(B.V. NAGARATHNA)

…………………………………………………..,J.
(NONGMEIKAPAM KOTISWAR SINGH)

NEW DELHI;
NOVEMBER 29, 2024

ITEM NO.45 COURT NO.8 SECTION XV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 18959/2018
[Arising out of impugned final judgment and order dated 12-09-2017 in DBITA No. 105/2015 passed by the High Court of Judicature for Rajasthan at Jaipur]

PRINCIPAL COMMISSIONER OF INCOME TAX KOTA Petitioner(s)

VERSUS

M/S INSTRUMENTATION LIMITED Respondent(s)

WITH
Diary No(s). 21555/2018 (XV)
(IA No. 86099/2018 - CONDONATION OF DELAY IN FILING
IA No. 86100/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 22362/2018 (XV)

Diary No(s). 22427/2018 (XV)
(IA No. 86899/2018 - CONDONATION OF DELAY IN FILING)

Diary No(s). 22703/2018 (XV)
(IA No. 86095/2018 - CONDONATION OF DELAY IN FILING)

Date : 29-11-2024 This petition was called on for hearing today.

CORAM :
HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGH

For Petitioner(s) Mr. N Venkatraman, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Udai Khanna, Adv.
Ms. Monica Benjamin, Adv.
Ms. Anita Sahni, Adv.
Mr. Apoorv Kurup, Adv.
Mr. Ashok Panigrahi, Adv.

For Respondent(s) Mr. Sanjay Jhanwar, Sr. Adv.
Mr. Rahul Lakhwani, Adv.
Mr. Wilson Joy, Adv.
Mr. Gourav Asati, Adv.
Mr. Tarun Gupta, AOR

Mr. Shiv Mangal Sharma, AAG
Mr. Siddharth Ranka, Adv.

Mr. Amogh Bansal, Adv.
Mr. Aura & Co. AOR

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

SLP(C) No.18959/2018:

De-tag from the rest of the Special Leave Petitions.

List on 06.12.2024.

Diary No. 21555/2018, Diary No. 22362/2018, Diary No.22427/2018 and Diary No. 22703/2018:

Delay condoned.

Leave granted.

The appeals are allowed and disposed of in terms of the signed order which is placed on the file.

(RADHA SHARMA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)