IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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205 **CWP-10104-2011**

Date of Decision: 27.11.2025

M/S S.D. EDUCATION SOCIETY, KARNAL ...Petitioner

Versus

CHIEF COMMISSIONER OF INCOME TAX, PANCHKULA ...Respondent

And

Sr. No.	Case No.	Petitioner(s)	Respondent(s)
2.	CWP-10033-2010	Shree Sanatan Dharama Sabha (Regd.)	Chief Commissioner of Income Tax
3.	CWP-103-2012	The Amir Education Society	Union Of India and Ors
4.	CWP-10693-2012	M/s Shiksha Samiti, Village Kanina, Mohindergarh Haryana	Chief Commissioner of Income Tax, Panchkula, Haryana
5.	CWP-10747-2010 (O&M)	Young Scholars Educational Society (Regd.)	The Union of India & Ors
6.	CWP-10905-2010 (O&M)	Maharishi Dayanand Education Society	Union Of India & Ors
7.	CWP-11666-2010 (O&M)	M/s DH. Lawrence Memorial Educational Society	Chief Commissioner of Income Tax Panchkula and Anr.
8.	CWP-15108-2012	Guru Nanak Public School Committe	Union of India and Anr.
9.	CWP-15311-2012	Rao Pahlad Singh Education Society	Chief Commissioner of Income Tax
10.	CWP-21154-2010 (O&M)	Inder Bhan Bharatri Education Society (Regd.)	Central Board of Direct Taxes & Ors.
11.	CWP-10773-2010 (O&M)	Young Scholars Educational Society (Regd.)	The Union of India & Ors.
12.	CWP-11487-2011	M/s Budhlada Education Society	Chief Commissioner of Income Tax and

			Anr.
13.	CWP-16349-2010	The Jhajjar Navodaya Educational Society	The Chief Commissioner of Income Tax Haryana Region, Panchkula
14.	CWP-22908-2010	Bhagwan Mahavir Vidyapeeth, Rewari	Central Board of Direct Taxes, New Delhi & Ors
15.	CWP-23323-2010 (O&M)	Shri Sanatan Dharam Education Society	Central Board of Direct Taxes, North Block
16.	CWP-21551-2013	Rao Prahlad Singh Education Society	Central Board Of Direct Taxes & Ors
17.	CWP-6189-2015 (O&M)	Shree Krishan Education Society Dabawali	Chief Commissioner Of Income Tax Panckula
18.	CWP-6531-2014	Scientific Educational Advancement Society, Gurgaon	Union Of India and Anr.
19.	CWP-88-2012 (O&M)	M/s K.M. Public School	Chief Commissioner of Income Tax, Panchkula

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL

Present:- Mr. Sanjay Bansal, Sr. Advocate with
Mr. B.M. Monga, Advocate
Mr. Rohit Kaura, Advocate and
Mr. Sushant Singla, Advocate
for petitioner *(in CWP-10104-2011)*

Mr. Keshav Gupta, Advocate
for the petitioner *(in CWP-11487-2011)*

Mr. Pawan Kumar Mutneja, Sr. Advocate with
Mr. Suverna Mutneja, Advocate and
Ms. Harmanjot Kaur, Advocate
for the petitioner *(in CWP-10905-2010)*

Mr. Divya Suri, Advocate with
Mr. Sachin Bhardwaj, Advocate
for the petitioner *(in CWP-21154-2010, CWP-22908-2012, CWP-23323-2012 and CWP-21551-2013)*

Mr. Deepak Agrawal, Advocate
for petitioner *(in CWP-6189-2015)*

Mr. Sandeep Kotla, Advocate
for petitioner *(in CWP-11666-2010)*

Mr. Sandeep Goyal, Sr. Advocate with
Mr. Mohit Bassi, Advocate
for petitioner *(in CWP-88-2012)*

Mr. Iqbal Roshan, Advocate for
Mr. Sunil K. Mukhi, Advocate
for petitioner *(in CWP-15108-2012 and CWP-6531-2014)*

Mr. Varun Issar, Sr. Standing Counsel
for respondent-Income Tax
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<u>JAGMOHAN BANSAL, J. (ORAL)</u>

1. As common issues are involved in the captioned petitions, with the consent of both sides, the same are hereby disposed of by this common order. For the sake of brevity and convenience, facts are borrowed from **CWP-10104-2011.**

2. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of order dated 14.02.2011 (Annexure P-1) and order dated 22.02.2011 (Annexure P-2) whereby respondent has denied exemption in terms of Section 10(23C)(vi) of Income Tax Act, 1961.

3. The petitioner claims that it is engaged in rendering services of education. It is not engaged in the business of profit making. It is entitled to exemption in terms of Section 10(23C)(vi) from levy of Income Tax. It filed application before Chief Commissioner Income Tax seeking exemption who vide impugned orders rejected the same.

4. Learned counsel for the parties are *ad idem* that Hon'ble Supreme Court vide judgment dated 10.05.2016 passed in a bunch of appeals including CA No.95942 of 2013 has adjudicated the issue. Supreme Court has considered judgment of this Court passed in ***"Pinegrove International Charitable Trust Vs. Union of India",*** **(2010) 327 ITR 73 (P&H)**. The matter needs to be reconsidered by competent authority in the light of different judgments passed by Supreme Court including afore-cited judgment.

5. In the wake of statement of both sides, the matters are remanded to respondent-jurisdictional competent authority to pass fresh order after granting opportunity of hearing to petitioners. The Court is sanguine that competent authority would notice judgments on the issues passed by different Courts including Hon'ble Supreme Court.

6. Disposed of in above terms.

7. Pending application(s), if any, also stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(AMARINDER SINGH GREWAL)
JUDGE

November 27, 2025
Deepak DPA

Whether Speaking/reasoned: Yes/No
Whether Reportable: Yes/No