204 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-23717-2011
Date of Decision: January 15, 2026

LEELAVATI SOMANY EDUCATION TRUST .....Petitioner

Versus

CHIEF COMMISSIONER OF INCOME TAX PANCHKULA AND ANR.
..... Respondents

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI

Present: Mr. Mohit Bassi, Advocate for the petitioner.

Ms. Pridhi Sandhu, Advocate for the respondents.

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LISA GILL, J.

1. Prayer in this writ petition is for setting aside order dated 31.10.2011 whereby application of Assessee seeking grant of exemption/approval under Section 10(23C)(vi) of Income Tax Act, 1961 (for short – 'Act 1961') for the assessment year 2010-11 has been rejected.

2. It is submitted that there is no element of profit making by petitioner, which is an educational trust. It is, thus, entitled to the benefit of exemption in terms of Section 10(23C)(vi) of Act 1961.

3. Learned counsel for parties submit that present matter indeed needs to be reconsidered in view of various judgments of Hon'ble the Supreme Court including **Pinegrove International Charitable Trust vs. Union of India**

(2010) 327 ITR 73 (P&H), **Queen's Educational Society versus Commissioner of Income Tax (2015) 8 Supreme Court Cases 47**. Learned counsel for parties also refer to order dated 27.11.2025 passed by co-ordinate Bench in CWP-10104-2011 and connected cases whereby matters have been remanded to competent authority to consider the matter afresh.

4. In view of facts and circumstances as above and specific stand of parties, order dated 31.10.2011 is set aside and matter is remanded to competent authority to reconsider the same and pass fresh order after affording an opportunity of hearing to parties.

5. Writ petition is, accordingly, disposed of.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

January 15, 2026
Rts

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No