

**IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NO(S). 5260/2010**

**ARSHA VIJNANA TRUST**

**APPELLANT(S)**

**VERSUS**

**CENTRAL BOARD OF DIRECT TAXES, REP.  
BY ITS CHAIRMAN & ORS.**

**RESPONDENT(S)**

**O R D E R**

During the course of hearing, learned senior advocate appearing for the appellant states that he has instructions not to press the present appeal as the denial of grant of exemption/benefit under Section 80G of the Income Tax Act, 1961 even if set aside would be of no consequence. Further, the appellant-assessee is primarily aggrieved by the adverse remarks regarding the contents of the books published by the appellant-trust. Our attention, in this connection, is drawn to the observations made in the impugned judgment passed by the High Court dated 14.08.2007, which has directed that personal remarks made against the authors-cum-Founder Chairman of the appellant-trust in the order passed by the Director of Income Tax (Exemptions), Hyderabad dated 31.01.2003 are set aside.

We are of the view that the judgment of the High Court, in fact, expunges, sets aside or strikes off the remarks made

by the Director of Income Tax (Exemptions), Hyderabad on the contents of the books/publications and not just the remarks against the authors-cum- Founder Chairman of the appellant-trust. To obviate any doubt, we clarify that the remarks made by the Director of Income Tax (Exemptions), Hyderabad starting from *"Against this argument of assessee my observation is that the assessee is himself stating that it is not solely the statement of the object clause which is to be examined but also the nature of the activities undertaken.....This is a political ambition disguised as Dharma and claimed as charity. I fail to convince myself to appreciate such acts to be acts of charity as per Income tax Act."* shall be treated as expunged and erased from record.

We also take the statement made by learned senior advocate for the appellant to not press the appeal on record.

We deem it appropriate to clarify that in case the appellant - assessee makes a fresh application for exemption under Section 80G of the Income Tax Act, 1961 or any other provision, the same would be considered and examined in accordance with law.

It will also be open to the appellant - assessee to show that the judgment of the High Court is distinguishable and it would not apply in view of change of circumstances, the law as applicable, or principles of *res-judicata* should not be

applied.

Recording the aforesaid, the appeal is disposed of without any order as to costs.

Pending application(s), if any, shall stand disposed of.

.....J.  
[ SANJIV KHANNA ]

.....J.  
[ J.K. MAHESHWARI ]

New Delhi;  
September 06, 2022.

ITEM NO.101

COURT NO.12

SECTION XII-A

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

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RESPONDENT(S)

(IA No. 128308/2020 - PERMISSION TO FILE ADDITIONAL  
DOCUMENTS/FACTS/ANNEXURES)

Date : 06-09-2022 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA  
HON'BLE MR. JUSTICE J.K. MAHESHWARI

For Appellant(s)      Mr. Arvind P.Datar, Sr.Adv.  
                                 Mr. Sridhar Potaraju, AOR  
                                 Mr. Aniruddha Sharma, Adv.  
                                 Ms. Shiwani Tushir, Adv.  
                                 Mr. Rajat Srivastava Adv.  
                                 Mr. Rahul Unnikrishnan, Adv.

For Respondent(s)      Mr. N.Venkataraman ASG  
                                 Mr. Arijit Prasad Sr Adv  
                                 Mr. Abhishek Atrey, Adv.  
                                 Mr. Parthiv Goswami Adv  
                                 Mr. Rupesh Kumar Adv  
                                 Mr. Mohd. Akhil Adv  
                                 Mr. Shashank Bajpai Adv  
                                 Ms. Sunita Sharma, Adv.  
                                 Mr. Anirudh R.Bhatt, Adv.  
                                 Mr. Raj Bahadur Yadav, AOR

Mr. Mukesh Kumar Maroria, AOR

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

The appeal is disposed of in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(NIRMALA NEGI)  
COURT MASTER (SH)

(R.S. NARAYANAN)  
COURT MASTER (NSH)

(Signed order is placed on the file)