

1. **Mahasabha Gurukul Vidyapeeth: Section 10(23C) versus Section 11:**

“Only contention put forward by the learned counsel for the revenue is that conditions of Section 10(23C) (vi) having not been complied with, exemption could not be granted under Section 11. He relies upon the judgment of Hon'ble the Apex Court in American Hotel and Lodging Association Educational Institute Vs. Central Board of Direct Taxes and others (2008) 301 ITR 86.

5. We do not find any merit in the submission. Once it is held that all requisite conditions for exemption under Section 11 have been met, even if conditions under Section 10 (23C) (vi) have not been complied with, there will be no bar to seek exemption under Section 11. The judgment relied upon has no application to the present case as therein the question was as to the scope of enquiry under Section 10 (23C) (vi) read with 3rd proviso thereto. The view taken in Bar Council of Maharashtra (supra) is not shown to have been affected. The CIT (A) as well as the Tribunal have categorically held that all conditions of Section 11 were fulfilled and judgment in Bar Council of Maharashtra was applicable. We are, thus, unable to hold that any substantial question of law arises”