

Shiva worship not a religious act, income tax tribunal says

By [C Unnikrishnan](#) C Unnikrishnan, TNN | Mar 16, 2013, 01.05 AM IST

MUMBAI: [Lord Shiva](#), [Hanuman](#) and [goddess Durga](#) do not represent any particular religion but are regarded as [supernatural](#) powers of the [universe](#), the Nagpur [income tax](#) appellate tribunal has said.

The observation came when the tribunal was hearing an appeal by Nagpur-based Shiv Mandir Devstan Panch Committee Sanstan against an income tax commissioner's order denying it tax exemption on grounds that more than 5% of its expenditure was incurred on religious activities.

The I-T act stipulates that for the purpose of tax exemption, an institution or trust must not be for the benefit of any particular religious community or caste.

Differing with the I-T commissioner's order, the tribunal said, "Expenses on worshipping of Lord Shiva, Hanuman, Goddess Durga and on maintenance of the temple cannot be regarded as having been incurred for religious purposes."

The tribunal went on to say that Hinduism was neither a religion nor a community. It consisted of a number of communities having different gods worshipped in different ways. Even the worship of god wasn't not essential for a person who had adopted the Hindu way of life, it said.

"Hinduism holds within its fold men of divergent views and traditions who have very little in common except a vague faith in what may be called as the fundamentals of Hinduism," the tribunal observed.

According to it, the word 'community' meant people living in the same place, under the same laws and regulations and who have common rights and privileges. This may apply to Christianity or Islam but not to Hinduism. "Technically, Hinduism is neither a religion nor a community," the tribunal said.

In 2008, the sanstan had spent Rs 82,977 on maintenance of its building, providing free food, festival prayers, training people in tailoring and yoga, and free distribution of spectacles. The I-T commissioner had said that expenses for building maintenance, providing free food, festival prayers and daily expenses related to 'religious purposes'. This added up to more than 5% of the organization's expenditure. Only Rs 6,700 was spent on non-religious activities, the taxman said.

The sanstan had countered this, saying its temple was open to everybody, irrespective of caste and creed. "The temple does not belong to a particular religion. Installing idols is not a religious activity," the counsel for the sanstan said.

The I-T tribunal's accountant member K Bansal and judicial member D T Garasia agreed. They

said the word 'religion' meant belief in, and worship of, a "superhuman controlling power", a particular system of faith and worship.

"It means the trust should not be for the benefit of any particular group of persons having common belief in worshipping of superhuman controlling power or having common system of faith and worship. If the trust is for the benefit of any particular religious community, it would include the advancement, support or propagation of a religion," they said, adding that no evidence or material had been placed on record to prove that the sanstan was promoting a particular religion.