

CASE Laws – ONE Liner- MAY/ /NOV 21

By CA Bhanwar Borana (CA BB)

PART :A

S.NO	NAME	YEAR	COURT	Remember
1.	HCL TECHNOLOGIES LIMITED	2018	SC	Freight, Insurance, telecommunication charges & exps. For providing technical service outside India – Excluded from Export T/o as well as Total T/o.
2	CHENNAI PROPERTIES & INVESTMENT LTD/ RAYALA CORP. PVT LTD	2015 2016	SC SC	Main business is to acquire and let-out property- MOA- PGBP-YES , HP-NO
3	NEW DELHI HOTELS LTD	2014	DELHI	Unsold flats of builder-let out- HP income (Amendment- Annual value shall be NIL for 2 year from the end of FY in which completion certificate recd. if flats are vacant)
4	CEEBROS HOTELS PRIVATE LIMITED	2018	MAD	Application for 3 Star category Hotel is made in current year- Certificate granted in next year- Dedn u/s 35AD allowed from current year only.
5	BERGER PAINTS INDIA LTD.	2017	SC	Premium on subscribed share capital is included in capital employed or not - deduction u/s 35D – NO its not included
6	SHASUN CHEMICALS & DRUGS LTD	2016	SC	Dispute between assessee & EE's regarding Bonus – Bonus paid to trust by assessee to comply with sec 43B- Dispute resolved and bonus paid by trust to EE's upto due date of ROI. It is allowed to Assessee as ultimately bonus paid to EE's & that's too upto due date.
7	BALAKRISHNAN	2017	SC	Receipt of higher compensation - negotiation with collector - character won't change for increase in compensation - remain as compulsory acquisition - exemption allowed u/s 10(37)(iii) under capital gain

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8	C ARYAMA SUNDARAM	2018	MAD	Construction of House-1 started in PY 10-11 and Completed in PY 16-17. House-2 sold in PY 15-16-LTCG- can assessee claim exemption u/s 54 on construction of House-1 – Yes as time limit is not given for commencement of construction, it is given only for completion of Construction i.e. 3 years after the date of transfer.
9.	SREE RAMA MULTI TECH LTD.	2018	SC	Interest on deposit of share application money- it can't be taxable under IFOS- It can be set-off against share issue exps.
10	CHETAK ENTERPRISES P LTD	2020	SC	U/s 80-IA deduction for infrastructure business is allowed to only Company. In this case business is conducted by Company (succeeded after conversion FIRM) so deduction Allowed.
11.	VENKATESH PREMISES CO-OPERATIVE SOCIETY LTD.	2018	SC	Certain receipts by co-operative societies from its members (non-occupancy charges, transfer charges, common amenity fund charges) are EXEMPT based on the doctrine of mutuality.
12.	METAL AND CHROMIUM PLATER (P) LTD.	2019	MAD	CG Exempt u/s 54EC – MAT also NOT applicable. (Reduced while calculating BP)
13	ANANDA SOCIAL & EDUCATIONAL TRUST/ FOUNDATION OF OPHTHALMIC & OPTOMETRY RESEARCH EDUCATION CENTRE	2020	SC	Trust apply for registration u/s 12AA within short span of time (2months) after its formation. Can reg. be denied on the ground that no charitable activity has started – NO application cannot be denied.
14.	DIRECTOR, PRASAR BHARATI	2018	SC	Amount retained by Advtg. Agent - Treated as commission to agent and TDS applicable u/s 194H. Here its Principal-Agent relationship Exist.
15.	V.S. DEMPO & CO. PVT LTD	2016	BOM	Foreign shipping company governed by sec 172 for levy & recovery of tax - is TDS u/s 195 required to be deducted on demurrage charged paid to be shipping company – no TDS u/s 195

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16.	SUN OUTSOURCING SOLUTIONS PRIVATE LIMITED	2018	T&AP	Interest u/s 201(1A) applicable even TDS not deducted bona fide belief that tax was not deductible and the default was not willful.
17	REGEN POWERTECH PVT LTD.	2019	MAD	Assessee filed late return due to reasons beyond the control of assessee (CA refused to sign audit report on last day-new CA appointed-NOC from earlier CA -Time lapse) In this case CBDT should condone the delay.
18	DALMIA POWER LTD.	2020	SC	Late Revised return filed by assessee in accordance with amalgamation scheme approved by NCLT – Yes it is allowed – Dept. should accept revised return – Time limit of sec 139(5) NOT applicable.
19.	MARUTI SUZUKI INDIA LTD.	2019	SC	Amalgamating Company S merged with Amalgamated Company M, intimated to IT Authority- Now Notice issued to A'ing Co. after amalgamation – Notice is Invalid.
20	GENPACT INDIA PVT LTD	2019	SC	Buyback of shares as per scheme sanction by HC – Assessee not paid additional tax u/s 115QA – A.O. imposed sec. 115QA & raised demand. Assessee directly filed writ to HC- as per SC assessee should file CIT(A) instead of HC writ.
21.	REHAM FOUNDATION	2019	ALL	ITAT has the power u/s 254(1) to pass an order directing CIT to grant registration u/s 12AA to assessee (its applicable when on the basis of same material CIT rejected reg. application but ITAT think that reg. should be granted)
22.	RITHA SABAPATHY	2019	MAD	ITAT dismiss an appeal, without deciding the case on its merits-solely on the ground that the assessee had not appeared on the appointed date of hearing- ITAT has to decide the case on its merits.
23.	A. A. ESTATE PVT. LTD.	2019	SC	It's Mandatory for HC to formulate questions of law and on the basis of that only HC will pronounce Judgment.

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24.	EUROTECH MARITIME ACADEMY PVT. LTD.	2019	KER	TDS Not Deducted or Deducted but NOT PAID penalty u/s 271C attracted. (100% of Tax amount is penalty under this section)
25.	LAXMAN DAS KHANDELWAL	2019	SC	Non-issuance of notice u/s 143(2) is not a curable defect under section 292BB inspite of participation by the assessee in assessment proceedings.

PART: B

S.NO	NAME	YEAR	COURT	Remember
1	HONDA SIEL CARS INDIA LTD.	2017	SC	Asessee paid technical fee for knowhow/ technical info. received - limited period - on termination of TCS, Joint Venture come to an end – its Capital Exps.-NOT Allowed
2	SAURASHTRA CEMENT LTD	2010	SC	Failure to supply machinery (capital asset) within time – compensation recd – capital receipts- Not taxable
3	M. VENKATESWARA RAO	2015	T & AP	Capital cont. by part. to firm- partner not able to explain source in his hand- Sec 68 can't be invoke in hands of firm, it can be in hands of partner.
4	KRIBHCO	2012	DELHI	Sec 14A applicable only in case of exemptions & not in case of Deductions u/c VI-A
5	SHANKAR KRISHNAN	2012	BOM	House hired by ER & provided to EE – Taxable perks is 15% of salary or rent paid by ER, whichever is lower. 30 lacs interest free deposit given by ER to landlord. Notional Interest not included while calculation Perks for EE.
6	DIRECTOR, DELHI PUBLIC SCHOOL	2011	P&H	Free education provided by ER to children of EE. Value is more than 1000 pm then its Fully taxable and if its upto 1000 then its Exempt.
7	RAJ DADARKAR & ASSOCIATES	2017	SC	Lease hold land - made shop/stall - sub-letting - unable to produce sufficient proof. of business – Taxable under IFHP
8	NDR WAREHOUSING P LTD	2015	MAD	Let-out of godowns& provision of warehousing services – Taxable under PGBP

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9	HARIPRASAD BHOJNAGARWALA	2012	GUJ	SOP exemption benefit can be claim by Individual as well as HUF.
10	ASIAN HOTELS LTD	2010	DELHI	Property let-out – Refundable deposit recd. – Notional interest on such deposit NOT taxable under HP or PGBP.
11	K & CO.	2014	DELHI	Margin money deposited with bank to get bank guarantee- bank guarantee is essential for business- Interest on Margin money taxable under PGBP
12	I.C.D.S. Ltd.	2013	SC	In case of lease depreciation can be claim by lessor even vehicle registered in the name of lessee under motor vehicle Act.
13	BSES YAMUNA POWERS LTD	2013	DEL	Eligible rate of depreciation on computer accessories & peripherals – 40%
14	AREVA T & D INDIA LTD	2012	DEL	Acquired business contracts/information as part of slump sale - described as goodwill - eligible for depreciation
15	SMIFS SECURITIES LTD	2012	SC	Is depreciation allowed on value of goodwill considering it as an asset u/s 32(1)- yes
16	FEDERAL BANK LTD	2011	KER	EPABX & mobile phones entitled dep @ 15% and not 40%
17	SMT. SIVAKAMI & ANOTHER	2010	MAD	Beneficial ownership suffice for claim depreciation

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18	GUJRAT STATE ROAD TRANSPORT CORPORATION	2014	GUJ	Employees contribution to PF & ESI - deposit it before the due date of the fund(not due date of Roi)
19	ORIENT CERAMICS & INDUSTRIES LTD	2013	DELHI	Expenditure on glow-sign boards displayed at retail outlets – revenue expenditure
20	ITC HOTELS LTD	2011	KAR	Expenditure on issue & collection of convertible debentures – revenue exps
21	PRIYA VILLAGE ROADSHOWS LTD.	2011	DELHI	Feasibility study conducted for new project related to existing business – Project abandoned- study exps treated as revenue exps and allowed as deduction.
22	CONFEDERATION OF INDIAN PHARMACEUTICAL INDUSTRY	2013	HP	Freebies provided by Pharma Co. to Dr. – its illegal exps- Not allowed as Deduction.
23	KAP SCAN & DIAGNOSTIC CENTRE P LTD.	2012	P&H	Referral commission provided by Labs. to Dr. – its illegal exps- Not allowed as Deduction.
24	SHANTI BHUSHAN	2011	DEL	Heart surgery of lawyer- personal exps- not allowed
25	NEELAVATHI & OTHERS	2010	KAR.	Payment to police & gundas - cinema theatre - keep away other gundas – deduction not allowed
26	MILLENIA DEVEOPERS PVT LTD	2010	KAR	Construction co. Paid regularization fee for violating building bye-laws – not allowed
27	PALAM GAS SERVICE	2017	SC	Sec. 40(a)(ia)-TDS- applicable on paid/payable both.

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28	MARUTI SUZUKI INDIA LIMITED	2018	DEL	Payment made to NR- Not taxable in hands of NR-No need to deduct TDS- No disallowed u/s 40(a)(i).
29	GREAT CITY MANUFACTURING CO.	2013	ALL.	Partner's remuneration paid as per deed - amount paid is within statutory limits - can it be considered unreasonable & excessive for disallowance u/s 40(2)- NO
30	SESHASAYEE STEELS P LTD	2020	SC	Right in immovable property is extinguished when assessee recd last cheque. So property treated as transfer when assessee recd last cheque.
31	ADITYA KUMAR JAJODIA	2018	CAL.	Inherited Property- Exps. Incurred for perfection of title- Treated as COA. Same as R.M. Arunachalam
32.	RAJIVBHAI NAGJIBHAI THESIA	2016	GUJ	Whether AO bound to consider report of valuation officer? - yes - AO referred to V.O. – u/s 50C asst. Can't be completed without conformity of V.O.
33.	MANJULA J SHAH	2013	BOM	Tumkoyaadhoga
34.	GITA DUGGAL	2013	DEL	Residential building reconstructed (with extra floors) - sec 54/54F available - YES
35.	GURNAM SINGH	2010	P & H	New agriculture land is owned by co-owners (assessee & his son) as per sale deed - exemption u/s 54B available - YES
36.	SYED ALI ADIL	2013	AP	Purchased 2 flats - common meeting point(modified) to make it a single unit- exemption available-YES
37.	RAJIV SHUKLA / DEMPO CO. LTD.	11/16	DEL/SC	Cap. Gain on t/f of depreciable asset - held for >36 months - exemption u/s 54F/EC - YES
38.	KAMAL WAHAL	2013	DELHI	New residential house owned by assessee in the name of his wife - exemption u/s 54F available - YES

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39.	RAVINDER KUMAR ARORA	2012	DELHI	House property purchased & registered in joint names - one of the co-owner paid whole purchase consideration - exemption u/s 54F be not be restricted to his share & full allowed
40.	SAMBANDAM UDAYKUMAR	2012	KAR	Construction did not complete within 3 years from date of transfer - finishing work left - exemption u/s 54F -Yes
41.	GOULI MAHADEVAPPA	2013	KAR.	Property sold for amount less than SDV - reinvt. In resi. Property (together with other income) - sec 54F till NC
42.	HINDUSTAN UNILEVER LTD	2010	BOM	Bonds issued after 6 months from date of transfer - payment was made within 6 months – exemption available
43.	FIBRE BOARDS P LTD	2015	SC	Advance given for Purchase of L/B/P/M upto due date of ROI – Exemption available u/s 54G- YES
44.	GUJARAT STATE FERTILIZERS AND CHEMICALS LIMITED	2018	GUJ	Instead of Subsidy, Govt allotted Bonds. Loss on sale of such Bonds allowed as Business Loss.
45.	GOPAL & SONS (HUF)	2017	SC	Loan to HUF (karta - shareholder in closely held co.) - deemed dividend applies? - yes, dispute on who is shareholder(HUF/KARTA) Yes 2(22)(e) apply
46.	MOVALIYA BHIKHUBHAI BALABHAI	2016	GUJ	Interest on enhanced compensation u/s 28 of Land Acquisition Act - Cap. Gain/ IFOS ? - cap. Gain - on enhanced value of land.
47.	PARLE PLASTICS LTD	2011	BOM	Tests for determining "substantial part of business" of lending co. For exclusion of sec 2(22) – Q of facts
48.	VIR VIKRAM VAID	2014	BOM	Repair & renovation of building - owner shareholder – no deemed dividend
49.	PRADIP KUMAR MALHOTRA	2011	CAL.	Loan/advance given to shareholder by co. In return of an advantage conferred on co.

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50.	AMBASSADOR TRAVELS PVT LTD	2009	DEL	Financial transactions entered in normal course of business – no deemed dividend
51.	MANJOO & CO	2011	KER	Winning of prize money on unsold lottery tickets by the distributor – taxable @30% u/s 115BB
52.	PRAMOD MITTAL	2013	DEL	Loss suffered by erstwhile partnership firm - firm dissolved into sole-proprietorship - can loss suffered by the firm be c/f for set off by the individual partner- NO
53.	SHREE GOVINDBHAI JETHALAL NATHAVANI CHARITABLE TRUST	2015	GUJ	CIT rejected grant of approval u/s 80G(5) - trust failed applying 85% of income for charitable purpose – CIT can't reject application
54.	CONTAINER CORPORATION OF INDIA LIMITED	2018	SC	Inland Container Depots – included in infrastructure facility- deduction allowed u/s 80-IA- YES
55.	RANJIT PROJECTS PVT LTD	2018	GUJ	For Infrastructure Business assessee made agreement with Company own by SG- Deduction u/s 80-IA available as it is treated as agreement with SG only.
56.	SWARNAGIRI WIRE INSULATIONS PVT LTD	2012	KAR	Can unabsorbed depreciation of an eligible business (industrial undertaking) for deduction u/s 80-IA be set off against non-eligible business – Yes it can
57.	SUNIL VISHWAMBHARNATH TIWARI	2016	BOM	Housing project - assessee did not deduct TDS - does increase in GTI consequent to disallowance u/s 40(a)(ia)-eligible for profit linked deduction - YES
58.	ORCHEV PHARMA PVT LTD	2013	SC	Industrial undertaking (eligible business) - duty drawback/DEPB- not treated as profit to be eligible for deduction u/s 80-IB
59.	MEGHALAYA STEELS LTD.	2016	SC	Transport/interest/power subsidy received from govt. - deduction u/s 80IB : yes revenue receipts

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60.	NESTOR PHARMACEUTICALS LTD /SIDWAL REFRIGERATIONS IND LTD	2010	DEL	Exemption u/s 80-IB - commence for which year (trial production or commercial production) – any product sale- deduction from that year
61.	PRAVEEN SONI	2011	DEL	Assessee did not claim deduction u/s 80-IB in initial years - all conditions are fulfilled - can he claim deduction for remaining eligible years – yes
62.	GOVINDBHAI MAMAIYA	2014	SC	3 brothers – inherited land compulsorily acquired by SG - resulting cap. Gain - assessed in which status (AOP/ individual)- individual only
63.	D.L. NANDAGOPALA REDDY	2014	KARN	Assessee received ancestral property after death of his father - father received property as share when he went of joint family - it is HUF property/individual property - HUF property
64.	SUDHIR NAGPAL	2012	P&H	Rental income from plinths inherited by individual co-owners from their ancestors - which head-IFOS. Status – individually
65.	MADRAS GYMKHANA CLUB	2010	MAD	Interest earned on surplus funds of a club - investment made in form of fixed deposit with institutional member - does it satisfy principle of mutuality – no – no exemption
66.	SIND CO -OP. HOUSING SOCIETY	2009	BOM	Transfer fees received by co-operative housing society from its incoming & outgoing members - is it exempt on grounds of mutuality- its not taxable
67.	ANIL HARDWARE STORE	2010	HP	Partnership deed does not specify the amount payable as remuneration to partners - deed lays down manner of fixing remuneration – firm can claim deduction
68.	ROLTA INDIA LTD	2011	SC	Interest u/s 234B & 234C shall be levied/payable on failure of company to pay advance tax, in respect of tax payable u/s 115JB.
69.	TRANS ASIAN SHIPPING SERVICES	2016	SC	Slot charter - Shipping co. - tonnage tax scheme - deemed tonnage - sec 115VG(4) –

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70.	QUEEN'S EDUCATIONAL SOCIETY	2015	SC	Educational institution - incidentally makes profit – exemption u/s 10(23C)(iiiad) allowed
71.	SOCIETY FOR THE PROMOTION OF EDUCATION	2016	SC	Non-consideration of registration of a charitable trust within 6 months as required u/s 12AA – treated as deemed to be registered
72.	ST. PETER'S EDUCATIONAL SOCIETY	2016	SC	Imparting higher & specialized education (communication/advertisement) – awarding diplomas/ certificates - moa said fees collected shall not exceed cost of training/hostel exp, etc.- exemption allowed u/s 10(23C)
73.	ITC LTD	2016	SC	Tips received from customers through credit card – distributed to EE - tips are not part of salary – TDS u/s 192 not applicable
74.	UCO BANK	2014	DEL	Interest on FD in name of registrar general of HC – no TDS u/s 194A
75.	CANARA BANK	2018	SC	Interest to NOIDA (New Okhla Industrial Development Authority) is a Corporation established by or under the Uttar Pradesh Industrial Area Development Act, 1976 – its Corporation under State Act so No need to deduct TDS u/s 194A.
76.	HINDUSTAN LEVER LTD.	2014	KAR	Winning in kind - unable to ensure whether TDS deducted or not - winnings released-201 proceeding cannot be initiated.
77.	AHMEDABAD STAMP VENDORS ASSOCIATION	2012	SC	Stamps purchased in bulk quantity (at discount) - sells at normal price - this is discount (not comm./brokerage)
78.	INTERVET INDIA PVT. LTD.	2014	BOM	Distributor/stockist - provided incentives for increase in volume of sales(sales promotion) - TDS not attracted
79.	BHARTI CELLULAR LTD.	2013	CAL.	Supply of sim cards/prepaid card (recharge coupon) to franchisee - deduct TDS (indirect commission in form of discount)

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80.	QATAR AIRWAYS	2011	BOM	Difference b/w published price & minimum fixed price - additional special commission of agents?? TDS attracted? - no TDS as impracticable & unreasonable to get feedback of each tickets sold.
81.	JAPAN AIRLINES CO. / SINGAPORE AIRLINES LTD.	2015	SC	Landing/parking charges paid by airline co. - is a contract (not rent) - hence deduct TDS u/s 194C and not u/s 194-I
82.	INDUS TOWERS LTD	2014	DEL	Payment for use of passive infrastructure facility such as mobile towers -- TDS u/s (194C/194I) ? - dominant intention is use of equipment or P&M so TDS u/s 194-I
83.	SENIOR MANAGER, SBI	2012	ALL	Threshold limit of Rs. 2,40,0000 u/s 194 -I has to be seen separately for each co-owner
84.	SHREE MAHALAXMI TRANSPORT CO.	2011	GUJ	Assessee (engaged in transportation of building material & to contractors for hiring dumpers) -TDS u/s (194C/194-I)?? - assessee contracted for transportation of goods & not taken machinery & equipment on rent – TDS u/s 194-C
85.	KOTAK SECURITIES LTD	2016	SC	Stock exchange provide to brokers a software & charge for same - is it technical fee & liable to TDS u/s 194J – no its not technical fess – no TDS u/s 194J
86.	WIZCRAFT INTERNATIONAL ENTERTAINMENT PVT LTD	2014	BOM	No tds u/s 195 for payment made to overseas agent, who did not perform any service in india
87.	PRIYA BLUE INDUSTRIES PVT LTD	2016	GUJ	Finished products (scrap & waste) from shipbreaking activities – assessee sold it & purchaser started using it as it is - is this scrap & charged to TCS – no its not scrap
88.	SV GOPALA AND OTHERS	2017	SC	CBDT has the power to amend legislative provisions through a Circular - NO-

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89.	HEMANT KUMAR SINDHI & ANOTHER	2014	ALL	Gold bar seized - assessee asks to sell them before completion of asst. U/s 153A – it can be sell after finalising liability
90.	KATHIROOR SERVICE CO-OPERATIVE BANK LTD.	2014	SC	Power to call information u/s 133(6) - whether any proceeding is pending or not- yes it can
91.	SAHARA HOSPITALITY LTD	2013	BOM	Granting reasonable opportunity of being heard u/s 127(1) is mandatory in nature - in this section, "may" should be read as "shall".
92.	LODHI PROPERTY CO. LTD	2010	DEL	CBDT has the power u/s 119(2)(b) to condone the delay in filing of loss return due to genuine reasons.
93.	GOVIND NAGAR SUGAR LTD	2011	DEL	Unabsorbed depreciation can be c/f in case the ROI filed after due date - sec 80 & 139(3)
94.	ORRISA RURAL HOUSING DEVT CORP LTD	2012	ORR.	Filing of statement of income to revise his income is of no value - assessee can make a fresh claim before AO or file revised ROI u/s 139(5)
95.	SMT. A. KOWSALYA BAI	2012	KAR	Person having income is not required to furnish pan to deductor - specific provision 139A (Sec 206AA not applicable to such person)
96.	AVENTIS PHARMA LTD	2010	BOM	Ao cannot re-open assesment merely on change of opinion.
97.	ICICI SECURITIES PRIMARY DEALERSHIP LTD	2012	SC	Ao cannot re-open assesment merely on change of opinion
98.	HEMANT TRADERS	2015	BOM	Difference found in cash & stock on survey u/s 133A - satisfactorily answered for such difference – not a reason to believe for 148
99.	GODREJ INDUSTRIES LTD	2015	BOM	Ao issued notice u/s 148 for reason that PBDD is provision for unascertained liability - subsequent amendment in law with retrospective effect - is reassessment notice

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100.	RANBAXY LABORATORIES LTD.	2011	DELHI	Ao reassess proceedings u/s 147 where "original reason to believe" ceases to exist - ao's reason is invalid - fresh notice u/s 148 needed
101.	MEHAK FINVEST PVT. LTD., GOVINDRAJU	2014 2015	P&H KAR	(Contradictory to ranbaxy) - no fresh notice u/s 148 required even if the reason of AO is invalid.
102.	ALLANASONS LTD	2014	BOM	Initiation of reassessment beyond 4 years is not adequate unless there is failure on part of assessee to disclose complete facts
103.	SKY LIGHT HOSPITALITY LLP	2018	DEL	Notice u/s 148 has been issued erroneously in the name of the erstwhile company which has now been converted into an LLP - LLP is required to appear before the AO- Notice is Valid.
104.	TONY ELECTRONICS LTD	2010	DEL	Doctrine of merger - whether time limit of 4 years u/s 154(7) would apply from date of original assessment order or appellate authority?? - after merger, original authority's order ceases to exist and order of appellate authority prevails. So time from order of appellate authority.
105	PRUTHVI BROKERS & SHAREHOLDERS	2012	BOM	Assessee made additional/new claim before appellate authority (which was not made before AO through revised return) – Yes it can be allowed by appellate authority.
106.	EARNEST EXPORTS LTD	2010	BOM	ITAT does not have the power to review/reappreciate its earlier order u/s 254(2)
107.	LACHMAN DASS BHATIA HINGWALA P LTD	2011	DEL	If there is a mistake apparent from record, ITAT can exercise power of rectification u/s 254(2) to recall its order in entirety.
108.	MEGHALAYA STEELS LTD.	2015	SC	Hc's inherent power to REVIEW earlier order passed.
109.	SUNIL VASUDEVA & OTHERS V. SUNDAR GUPTA & OTHERS	2019	SC	High Court have the inherent power to review its own order to correct a mistake apparent from the record

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110.	SPINACOM INDIA (P.) LTD.	2018	SC	Delay in filing an appeal before HC 439 days- rectification application pending before ITAT- Delay cannot be Condon by HC
111.	FORTALEZA DEVELOPERS	2015	BOM	Can CIT invoke revisionary jurisdiction u/s 263 when case decided by CIT(A) & pending before tribunal. No, issues subject to appeal – 263 not applicable
112.	SAMSUNG INDIA ELECTRONICS P LTD	2014	DEL	"Write petition" - assessee objecting to reassessment notice u/s 148 - can he directly approach to HC in normal course contending reassessment proceedings to be unjustified & illegal- first he should file return to AO, AO does not provide opportunity then can make and appeal to HC.
113.	LARK CHEMICALS LTD. ICICI BANK LTD.	2014 2012	BOM BOM	Asst. Order u/s 143(3) - re-asst. U/s 147 - revision u/s 263 - for deduction u/s 36(1)(vii)/(viii)- revision time limit from order u/s 143(3) and not from 147
114.	NEW MANGALORE PORT TRUST	2016	KAR	Original assessment order u/s 143(3) was modified to give effect to revision order u/s 264 - can it be subject to revision u/s 263?? No it cannot
115.	K. LAKSHMANSA & CO.	2017	SC	Assessee recd. refund due to waiver of interest u/s 234A to 234C. Assessee also eligible for interest u/s 244A on such refund – YES.
116.	MUTHOOT FINANCIERS	2015	DEL	Penalty u/s 271D for accepting/taking deposits/loans received from partners – reasonable cause for not levying penalty.
117.	V. SIVAKUMAR	2013	MAD	No penalty is attracted on loan advanced by partnership firm to its partner's sole proprietorship concern of specified unit is exceeded - no violation of sec – 269SS

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118.	TRIUMPH INTERNATIONAL FINANCE (I.) LTD	2012	BOM	As per sec-273B, no penalty u/s 271E can be imposed on assessee where he repays a loan merely by-passing adjustment entries in its books
119.	SANDEEP SINGH	2017	SC	Deadline stipulated by ITSC for payment of sum due - not paid within given time - paid before hearing of SC - immunity will remain.
120.	BHAVECHA MACHINERY & OTHERS	2010	MP	Failure to furnish return in time - delay not wilful - is prosecution proceedings u/s 276CC attracted- no
121.	DR. MANOJ KABRA	2014	ALL	AO has no jurisdiction to suo-moto declare sale of property as void u/s 281. - AO required to file a suit.

ALL THE BEST...
DO THE BEST
GOD WILL DO THE REST
---CA BB