

CASE Laws – ONE Liner- MAY-20.**By CA Bhanwar Borana (CA BB)**

<u>S.NO</u>	<u>NAME</u>	<u>YEAR</u>	<u>COURT</u>	<u>Remember</u>
<u>PART :A</u>				
1.	HONDA SIEL CARS INDIA LTD.	2017	SC	Assessee paid technical fee for knowhow/ technical info. Received - limited period - on termination of TCS, Joint Venture come to an end – its Capital Exps.
2.	CHENNAI PROPERTIES & INVESTMENT LTD/ RAYALA CORP. PVT LTD	2015 2016	SC SC	Main business is to acquire and letout property- MOA- PGBP-YES , HP-NO
3.	NEW DELHI HOTELS LTD	2014	DELHI	Unsold flats of builder-letout- HP income (Amendment- Annual value shall be NIL for 2 year from the end of FY in which completion certificate recd.)
4.	MAHINDRA AND MAHINDRA LTD.	2018	SC	Waiver of Loan taken for P&M- Not taxable u/s 28 as well as 41(1)
5.	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.
6.	CEEEROS HOTELS PRIVATE LIMITED	2018	MAD	Application for 3star category Hotel is made in current year- Certificate granted in next year- Dedn u/s 35AD allowed from current year only.
7.	REEBOK INDIA COMPANY	2018	DEL	Loan taken & advance to some third party without interest. If its due to commercial expediency then interest paid allowed as deduction.
8.	GUJARAT STATE FERTILIZERS AND CHEMICALS LIMITED	2018	GUJ	Instead of Subsidy, Govt allotted Bonds. Loss on sale of such Bonds allowed as Business Loss.
9.	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.
10.	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.
11.	CONTAINER CORPORATION OF INDIA LIMITED	2018	SC	Inland Container Depots – included in infrastructure facility- deduction allowed u/s 80-IA
12.	TATA TEA AND OTHERS	2017	SC	Dividend Paid by Company Engaged in Tea growing and Mnf. Business.- Dividend is not treated as Agriculture income in hands of SH's. DDT applicable u/s 115-O on whole dividend.
13.	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.
14.	U.P. DISTILLERS ASSOCIATION (UPDA)	2017	DEL	Search conducted in the premises of the Secretary General- He virtually ran the assessee-trust's activities from the same premises- Registration cancelled of Trust- Its Valid cancellation.
15.	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.
16.	INDIAN OIL CORPORATION	2019	UK	The assessee-company required tank trucks for road transportation of bulk petroleum products from its various storage points to customers or other storage points. Entered into agreement- TDS u/s 194C apply and not 194-I
17.	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.
18.	LAXMAN DAS KHANDLWAL	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.

19.	MARUTI SUZUKI INDIA LTD.	2019	SC	Amalgamating Company S merged with Amalgamated Company M, intimated to IT Authority- Now Notice issued to A'sing Co. after amalgamation – Notice is Invalid.
20.	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.
21.	AARHAM SOFTRONICS	2019	SC	If the substantial expansion is carried out immediately, on the completion of first 5 years, the assessee would be entitled to deduction@100% of profits and gains again for the next 5 years. On the other hand, if substantial expansion is undertaken, say, in the 8 th year, deduction would be 100% for the first 5 years, deduction at 25% for the next 2 years and at 100% again from the 8 th year as this year becomes "initial assessment year" once again. This 100% deduction would be for the remaining 3 years only, i.e., 8 th , 9 th and 10 th assessment years.
22.	REHAM FOUNDATION	2019	ALL	ITAT has the power u/s 254(1) to pass an order directing CIT to grant registration u/s 12AA
23.	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.
24.	VALSAD DISTRICT CENTRAL CO-OPERATIVE BANK LTD.	2019	GUJ	assessee is unable to produce a copy of the order of approval of the Gratuity Scheme by the CIT after long gap of time- assessee had produced a copy of the agreement with LIC and the trustees of the gratuity scheme in the course of original assessment- AO cannot invoke 147
25.	EUROTECH MARITIME ACADEMY PVT. LTD.	2019	KER	TDS Not Deducted or Deducted but NOT PAID penalty u/s 271C attracted.
26.	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

27.	METAL AND CHROMIUM PLATER (P) LTD.	2019	MAD	CG Exempt u/s 54EC – MAT also NOT applicable.
28.	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
29.	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
30.	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
31.	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
32.	TRAVANCORE DIAGNOSTICS (P) LTD.	2017	KER.	148 issued – assessee filed return -notice u/s 143(2) omitted to issue for assessment u/s 143(3) read with section 147 - jurisdictional defect (not procedural defect)-292BB not apply – assessment invalid
33.	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
34.	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.

35.	MEGA TRENDS INC.	2016	MAD.	Partnership firm (13 individuals & 2 firms) - partnership is relationship b/w persons - CIT(a) have power to change status of assessee ? – YES
36.	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

PART: B

1.	SAURASHTRA CEMENT LTD	2010	SC	Failure to supply machinery (capital asset) – compensation recd – capital nature
2.	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, can be in hands of partner
3.	ALCATEL LUCENT CANADA	2015	DEL.	Software embedded in hardware - royalty?? - four condition- no royalty- its hardware only
4.	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
5.	SWARNAGIRI WIRE INSULATIONS PVT LTD	2012	KAR	Can unabsorbed depreciation of an eligible business (industrial undertaking) for deduction u/s 80-ia be set of against non-eligible business – yes it can
6.	TRANS ASIAN SHIPPING SERVICES (P) LTD.	2016	SC	Slot charter - shipping co. - tonnage tax scheme - deemed tonnage - sec 115VG4)
7.	QUEEN'S EDUCATIONAL SOCIETY	2015	SC	Educational institution - incidentally makes profit – exemption u/s 10(23C)(iiiad) allowed
8.	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

9.	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
10.	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
11.	VIPIN WALIA	2016	DEL	Time-barred notice - death of assessee - delay in giving notice to legal heir
12.	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
13.	UCO BANK	2014	DEL	Interest on FD in name of registrar general of HC – no TDS u/s 194A
14.	INTERVET INDIA PVT. LTD.	2014	BOM	Distributor/stockist - provided incentives for increase in volume of sales(sales promotion) - TDS not attracted
15.	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
16.	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
17.	RAJ DADARKAR & ASSOCIATES	2017	SC	Lease hold land - made shop/stall - sub-letting - unable to produce sufficient proof. Of business – taxable under ifhp
18.	A.P. MOLLER MAERSK (INTERNATIONAL TAXATION)	2017	SC	Amount paid by Indian agents to NR(cargo) co. - centralised communication system - is it technical fee? – no its not.
19.	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

20.	BSES YAMUNA POWERS LTD	2013	DEL	Eligible rate of depreciation on computer accessories & peripherals – 40%
21.	AREVA T & D INDIA LTD	2012	DEL	Acquired business contracts/information as part of slump sale - described as goodwill - eligible for depreciation
22.	SMIFS SECURITIES LTD	2012	SC	Is depreciation allowed on value of goodwill considering it as an asset u/s 32(1)- yes
23.	FEDERAL BANK LTD	2011	KER	Epabx & mobile phones entitled dep @ 15% and not 40%
24.	SMT. SIVAKAMI & ANOTHER	2010	MAD	Beneficial ownership suffice for claim depreciation
25.	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)
26.	ORIENT CERAMICS & INDUSTRIES LTD	2013	DELHI	Expenditure on glow-sign boards displayed at retail outlets – revenue expenditure
27.	ITC HOTELS LTD	2011	KAR	Expenditure on issue & collection of convertible debentures – revenue exps
28.	HINDUSTAN ZINC LTD	2010	RAJ	Expenditure on alteration of Dam(own by govt.) To ensure supply of water for a smelter plant owned by assessee – revenue exps
29.	ECHJAY FORGINGS LTD	2010	BOM	Expenditure by co. On higher studies of director's son - contention that son appointed as trainee under a scheme - no proof of such scheme – not allowed
30.	SHANTI BHUSHAN	2011	DEL	Heart surgery of lawyer- personal exps- not allowed
31.	NEELAVATHI & OTHERS	2010	KAR.	Payment to police & gundas - cinema theatre - keep away other gundas – deduction not allowed
32.	MILLENIA DEVEOPERS PVT LTD	2010	KAR	Construction co. Paid regularization fee for violating building bye-laws – not allowed
33.	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
34.	MANJULA J SHAH	2013	BOM	Tumlo yaad hoga
35.	GITA DUGGAL	2013	DEL	Residential building reconstructed (with extra floors) - sec 54/54F available

36.	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
37.	SYED ALI ADIL	2013	AP	Purchased 2 flats - common meeting point(modified) to make it a single unit- exemption available
38.	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
39.	KAMAL WAHAL	2013	DELHI	New residential house owned by assessee in the name of his wife - exemption u/s 54F available
40.	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
41.	SAMBANDAM UDAYKUMAR	2012	KAR	Construction did not complete within 3 years from date of transfer - finishing work left - exemption u/s 54F -yes
42.	GOULI MAHADEVAPPA	2013	KAR.	Property sold for amount less than SDV - reinvt. In resi. Property (together with other income) - sec 54F till NC
43.	HINDUSTAN UNILEVER LTD	2010	BOM	Bonds issued after 6 months from date of transfer - payment was made within 6 months – exemption available
44.	PARLE PLASTICS LTD	2011	BOM	Tests for determining "substantial part of business" of lending co. For exclusion of sec 2(22) – Q of facts
45.	VIR VIKRAM VAID	2014	BOM	Repair & renovation of building - owner shareholder – no deemed dividend
46.	PRADIP KUMAR MALHOTRA	2011	CAL.	Loan/advance given to shareholder by co. In return of an advantage conferred on co. By shareholder- no deemed dividend
47.	AMBASSADOR TRAVELS PVT LTD	2009	DEL	Financial transactions entered in normal course of business – no deemed dividend
48.	MANJOO & CO	2011	KER	Winning of prize money on unsold lottery tickets by the distributor – taxable @30% u/s 115BB
49.	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

50.	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
51.	MEGHALAYA STEELS LTD.	2016	SC	Transport/interest/power subsidy received from govt. - deduction u/s 80IB : yes revenue receipts
52.	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
53.	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
54.	GOVINDBHAI MAMAIYA	2014	SC	3 brothers – inherited land compulsorily acquired by sg - resulting cap. Gain - assessed in which status (AOP/ individual)- individual only
55.	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
56.	SUDHIR NAGPAL	2012	P&H	Rental income from plinths inherited by individual co-owners from their ancestors - which head-IFOS. Status – individually
57.	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
58.	SIND CO-OP. HOUSING SOCIETY (N16)	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
59.	INDCOM	2011	CAL.	Are NR match referees & umpires "sportsmen" & taxable u/s 115BBA ? No – 194E not applicable, 195 apply
60.	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

61.	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.
62.	N.J. JOSE & CO. PVT LTD	2010	KER	LTCG exempted u/s 54EC cannot be excluded to computation of book profits u/s 115JB.
63.	MEENAKSHI AMMA ENDOWMENT TRUST	2013	KAR	No charitable activity commenced after registration been granted u/s 12A within short span of time, application cannot be denied.
64.	KHETRI TRUST	2014	DEL	Property bequeathed (donated) to trust - no transfer due to court litigation - trustees made advance - violation of sec. 11(5)- no violation of section 11(5)
65.	RAMOJI FOUNDATION	2014	AP	Is approval of court mandatory for amendment in trust deed - deed gives power to trustee- no approval required
66.	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)
67.	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".
68.	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.
69.	GOVIND NAGAR SUGAR LTD	2011	DEL	Unabsorbed depreciation can be c/f in case the ROI filed after due date - sec 80 & 139(3)
70.	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)
71.	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)
72.	AVENTIS PHARMA LTD	2010	BOM	Ao cannot re-open assesment merely on change of opinion.
73.	ICICI SECURITIES PRIMARY DEALERSHIP LTD	2012	SC	Ao cannot re-open assesment merely on change of opinion

74.	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
75.	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 on a different ground before the amendment valid?? : no its not valid
76.	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
77.	MEHAK FINVEST PVT. LTD., GOVIND RAJU	2014 2015	P&H KAR	(Contradictory to ranbaxy) - no fresh notice u/s 148 required even if the reason of AO is invalid.
78.	PP ENGINEERING WORK	2014	DEL	Sec 150 override time limitation specified u/s 149 - AO can issue notice re-open u/s 148 for re-opening of assesment even after 6 years' time limit
79.	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
80.	AMARNATH AGARWAL	2015	ALL	2 conditions must be satisfied for issue of notice u/s 148 after a period of 4 years (income escapement & non-disclosure of necessary material facts for assessment) – subsequent decision of HC by it self is not adequate for reopening of assessment completed u/s 143(3) unless there is failure on part of assessee to disclose facts.
81.	H. K. BUILDCON LTD	2011	GUJ	In case of change of incumbent of an office, successor AO cannot initiate reassessment proceedings for change in opinion from previous AO who frame original assessment
82.	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 exists and order of appellate authority prevails. So time from order of appellate authority.
83.	KRISHNA CAPBOX (P) LTD.	2015	ALL	Non-mention/non-discussion of enquiry made by AO - sec 263(revision) – CIT cannot invoke section 263

84.	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
85.	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.
86.	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
87.	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
88.	EARNEST EXPORTS LTD	2010	BOM	ITAT does not have the power to review/reappreciate its earlier order u/s 254(2)
89.	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.
90.	MEGHALAYA STEELS LTD.	2015	SC	Hc's inherent power to review earlier order passed
91.	SUBRATA ROY	2016	SC	ITAT order - advocate attended & gave submission - HC order is not ex-parte order - can HC recall order- no HC cannot
92.	AMITABH BACHCHAN	2016	SC	Expense towards security not claimed in original return - revised return - AO asked for evidence - no evidence since paid in cash - AO wanted but did not tax the assessee u/s 69C - CIT revised u/s 263 - valid notice/revision since AO was ignorant
93.	MUTHOOT FINANCIERS	2015	DEL	Penalty u/s 271D for accepting/taking deposits/loans received from partners – reasonable cause for not levying penalty.
94.	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

95.	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
96.	BHAVECHA MACHINERY & OTHERS	2010	MP	Failure to furnish return in time - delay not wilful - is prosecution proceedings u/s 276CC attracted- no
97.	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.
98.	HINDUSTAN LEVER LTD.	2014	KAR	Winning in kind - unable to ensure whether TDS deducted or not - winnings released- 201 proceeding cannot be initiated.
99.	AJMER VIDYUT VITRAN NIGAM LTD	2013	AAR	Transmission and wheeling charges : TDS u/s 194J SLDC (state load dispatch centre (sldc) charges) : no TDS u/s 194C/J
100.	AHMEDABAD STAMP VENDORS ASSOCIATION	2012	SC	Stamps purchased in bulk quantity (at discount) - sells at normal price - this is discount (not comm./brokerage)
101.	BHARATI CELLULAR LTD.	2013	CAL.	Supply of sim cards/prepaid card (recharge coupon) to franchisee - deduct TDS (indirect commission in form of discount)
102.	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.
103.	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 & machinery so TDS u/s 194-I
104.	SENIOR MANAGER, SBI	2012	ALL	Threshold limit of rs180000 u/s 194-I has to be seen separately for each co-owner
105.	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

106.	MANIPAL HEALTH SYSTEMS (P) LTD.	2015	KAR	Doctors come for fixed time - payment/remuneration made on patient basis - is a contract for service tds u/s 194J
107.	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
108.	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
109.	BHAGAT CONSTRUCTION CO. PVT LTD	2016	SC	Levy of interest u/s 234B is automatic even when order does not contain any specific direction for payment of interest - itns 150 - provision of sec 234B are attracted the moment assessee fail to pay advance tax or paid less than 90% of the assessed tax
110.	PALAM GAS SERVICE	2017	SC	Sec. 40(a)(ia)-tds- applicable on paid/payable both.
111.	RAGHUVIR SYNTHETICS LTD.	2017	SC	Assessee claims expenditure on advertisement & public issue as revenue expenditure - adjustment u/s 143(1)(a) and disallowed different judgement exists for the same issue - apply the hc judgment of the concerned state – ao can change u/s 143(1)
112.	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).
113.	ADITYA KUMAR JAJODIA	2018	CAL.	Inherited Property- Exps. Incurred for perfection of title- Treated as COA. Same as R.M. Arunachalam
114.	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.

115.	SV GOPALA AND OTHERS	2017	SC	CBDT has the power to amend legislative provisions through a Circular - NO-
116.	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.
117.	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

ALL THE BEST... ☐

DO THE BEST ☐

GOD WILL DO THE REST ☐

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