

INCOME TAX APPELLATE TRIBUNAL ORDER[2016-TIOL-1261-ITAT-MUM](#)**Mahindra Navistar Automotives Ltd Vs DCIT (Dated: May 13, 2016)**

Whether where depreciation is already allowed on the development expenditure from year to year, then no further deduction is warranted on the same by claiming it as business expenditure - YES: ITAT

Whether where the conditions of the amended section 201 are met, then the assessee-payer, could not be deemed to be an assessee in default and the provision of section 40(a)(ia) will not be applied - YES: ITAT

[2016-TIOL-1260-ITAT-DEL](#)**Infrasoft Technologies Ltd Vs DCIT (Dated: May 3, 2016)**

Whether assessee is eligible for deduction u/s 10A, if assessee converted from domestic unit to STPI unit, for period of 10 years from date of conversion - YES: ITAT

Whether provision which is omitted from statute book, but not repealed, will be treated as if provision never existed - YES: ITAT

Whether the Tribunal has discretion to allow additional evidence in the interest of justice once the Tribunal affirms the opinion that doing so would be necessary for proper adjudication of the matter - YES: ITAT

[2016-TIOL-1259-ITAT-VIZAG](#)**Divine Touch Educational Trust Vs CIT (Dated: June 17, 2016)**

Whether the assessee is entitled for registration u/s 12AA when the assessee is not carrying out any charitable activity as per the Trust Deed except running play school by collecting a fee

[2016-TIOL-1258-ITAT-MAD](#)**Fresh And Honest Cafe Ltd Vs DCIT (Dated: May 5, 2016)**

Whether the assessee can claim the remaining 10% of additional depreciation u/s 32(1)(ia) in the subsequent year in the case the machinery was used for less than 180 days

[2016-TIOL-1257-ITAT-JAIPUR](#)**ACIT Vs Asha Mandowra (Dated: June 3, 2016)**

Whether it is open to the AO to hold any purchase as bogus merely on the ground that the bills were serially numbered, even if the assessee explained that the supplier was

selling goods to the assessee only, therefore, bills were serially numbered - NO: ITAT

Whether the addition can be made on account of valuation of closing stock simply by applying a mathematical formula of derived profit in respect of the closing stock lying at port regarding the value of export sale of that stock - NO: ITAT

[2016-TIOL-1256-ITAT-JAIPUR](#)

DCIT Vs Art Asia (Dated: June 16, 2016)

Whether rejection of books is justified where the assessee's books are not reliable - YES: ITAT

Whether disallowance u/s 40(a)(ia) can be made only amount payable on which TDS has not been deducted and not amount paid during the year - YES: ITAT

Whether disallowance of interest is justified where assessee had made advances to a party for purchase of flat of no business use and had paid interest on its borrowings - YES: ITAT

[2016-TIOL-1255-ITAT-HYD](#)

Apr Constructions Ltd Vs DCIT (Dated: June 15, 2016)

Whether it is open to the AO to treat interest income as the income generated out of contract business, even if the interest income is earned by the business income but outside the business activities of the assessee - NO: ITAT

[2016-TIOL-1254-ITAT-HYD](#)

Ap Grameena Vikas Bank Vs DCIT (Dated: June 14, 2016)

Whether payment made towards provision for gratuity is an allowable deduction - YES: ITAT

Whether assessee has to create a provision for bad and doubtful debts in its books of account for claiming deduction under Section 36(1)(viiia) – Yes: ITAT

[2016-TIOL-1253-ITAT-KOL](#)

Hobb International Pvt Ltd Vs DCIT (Dated: May 11, 2016)

Whether investment in shares and units treated as income from capital gains in books of accounts consistently for many years, is entitled to be treated as capital gains for other years also on basis of principle of consistency - YES: ITAT

Whether principle of res judicata is applicable in different assessment years - NO: ITAT

[2016-TIOL-1252-ITAT-KOL](#)

ITO Vs Hitech Visual Channel Pvt Ltd (Dated: May 11, 2016)

Whether commission payment can be allowed as deduction u/s 37 in absence of any evidence shown by assessee that such commission was paid for purpose of business - NO: ITAT

Whether burden of proof is on assessee to prove that he had incurred expenditure, for purpose of claiming deduction u/s 37 - YES: ITAT

[2016-TIOL-1251-ITAT-BANG](#)

Prestige Garden Constructions Pvt Ltd Vs DCIT (Dated: June 10, 2016)

Whether order passed by AO can be said to be erroneous and prejudicial to interests of revenue where AO after making enquiries had taken a view which was a possible and lawful one - NO: ITAT

[2016-TIOL-1250-ITAT-MAD](#)

Shriram Insight Share Brokers Ltd Vs DCIT (Dated: May 5, 2016)

Whether the sum advanced by the assessee to the Trust for buying back the equity shares from its employees, can be allowed as expenditure u/s 37 - NO: ITAT

Whether where the claim of the assessee is only to reduce his taxable income, such claim cannot be allowed u/s 37 - YES: ITAT

Whether where the expenses are incurred by assessee in ESOP Scheme for purchase of shares by Welfare Trust from the employees, such expenses are allowable u/s 37 being for the benefit of employees - YES: ITAT

Whether where the assessee has failed to produce any evidence before the I-T Authorities that certain liability has arisen during the year under consideration, then the same is not allowable revenue expenditure - YES: ITAT

Whether where no expenditure is incurred by assessee for earning the dividend income and the assessee itself has disallowed a sum towards administrative expenses, then disallowance u/s 14A r/w Rule 8D is justified - YES: ITAT

Whether where dividend income earned by the assessee is exempted u/s 10(34), then the expenditure relatable to such income has to be increased after computing the book profit under the provisions of Companies Act - YES: ITAT

Whether merely because the clients could not honour their respective commitment of paying the purchase price, the same would not lead to an inference that the assessee suffers loss at this stage and hence the same is not allowed as bad debt - YES: ITAT

Whether meeting the obligations in pursuance to an award passed by the arbitration petition, can be construed as penal consequence for purpose of business, and hence allowable as business expenditure - YES: ITAT

[2016-TIOL-1249-ITAT-MAD](#)

SSM Ahmed Hussain Vs ITO (Dated: May 4, 2016)

Whether where there are sufficient and reasonable cause on the part of the assessee for not filing appeal within the period of limitation, then delay of 175 Days can be condoned - YES: ITAT

Whether the action of AO in accepting the amount offered by the assessee as his income and further levying penalty without making any enquires and investigation to disprove that the explanation given by the assessee is either false or bona fide, is sustainable - NO: ITAT

Whether before levying penalty, the AO has to establish that the receipt constituted as income in the hands of assessee in the relevant A/Y and the assessee has deliberately concealed and furnished inaccurate particulars of income - YES: ITAT

Whether where the assessee is able to place any other evidence in the penalty proceedings, which was not placed before the AO at the time of original assessment, then it is open to the AO to come to a different conclusion - YES: ITAT

[2016-TIOL-1248-ITAT-MUM](#)

Abg Kandla Container Terminal Ltd Vs ACIT (Dated: June 30, 2016)

Whether a case is to be remanded to reconcile the income reflected in P&L with TDS certificates considering the clarifications, evidences and replies submitted by the assessee before deciding the addition of income made on account of mismatch of income - YES: ITAT

[2016-TIOL-1247-ITAT-HYD](#)

A Niranjan Reddy Vs DCIT (Dated: July 1, 2016)

Whether a case is to be remanded to verify the exact quantum of agricultural land owned by the assessee which is used for earning agricultural income before deciding the issue of agricultural income as income from other sources - YES : ITAT

Whether business activities and corresponding receipts and expenditures of assessee should be verified before concluding whether the Contratual income received is business income or not - YES : ITAT

[2016-TIOL-1246-ITAT-DEL](#)

Access Development Services Vs DIT (Dated: June 29, 2016)

Whether rejection of the application for renewal of approval u/s 80G of Act without giving opportunity of hearing is not acceptable under law - YES: ITAT

[2016-TIOL-1245-ITAT-BANG](#)

Anand Kumar Vs ACIT (Dated: June 17, 2016)

Whether in the absence of any evidence of partial receipt of amount in one year and balance in another year the whole receipt would be taxed as income in the year when sale is executed - YES: ITAT

[2016-TIOL-1244-ITAT-HYD](#)

ITO Vs Andhra Pradesh Power Finance Corporation Ltd (Dated: July 1, 2016)

Whether disallowance u/s 40(a)(ia) can be made even when assessee makes payments of interests to those entities which are not liable to tax - NO: ITAT

[2016-TIOL-1243-ITAT-AHM](#)

ITO Vs Pioneer Irrigation Pvt Ltd (Dated: May 31, 2016)

Whether in the absence of any addition on the main issue on which the assessment has been reopened, any other additions could be made in the reassessment proceedings - NO: ITAT

[2016-TIOL-1242-ITAT-DEL](#)

Addl CIT Vs NIIT Ltd (Dated: May 20, 2016)

Whether the deduction u/s 10B was allowable at the source itself and not after computation of gross total income - YES: ITAT

[2016-TIOL-1241-ITAT-MUM](#)

DCIT Vs Kotak Mahindra Bank Ltd (Dated: March 16, 2016)

Whether opening balance had to be considered for the purpose of allowing bad debts in excess of the provisions of allowing bad debts - Whether the provisions of section 54EC would continue to remain applicable to the capital assets even though the capital gain is chargeable u/s 50.

[2016-TIOL-1240-ITAT-AHM](#)

ACIT Vs Invida India Pvt Ltd (Dated: June 20, 2016)

Whether if an order of the Appellate Authority shows that in earlier years, a similar disallowance was deleted by the Appellate Authorities, then the similar disallowance will be deleted in the next year as well - YES: ITAT

Whether the payment of royalty can be disallowed if the assessee fails to prove any nexus between the services rendered and services required for the business - NO: ITAT

[2016-TIOL-1239-ITAT-MUM](#)

ITO Vs Fino Fintech Foundation (Dated: June 22, 2016)

Whether the provision of section 194J is applicable even if no managerial, technical or consultancy services are provided to an assessee - NO: ITAT

[2016-TIOL-1238-ITAT-KOL](#)

Anjali Jewellers Pvt Ltd Vs DCIT (Dated: March 21, 2016)

Whether the issues raised by the CIT in his revision order was without any basis and hence the revision order was to be quashed – Whether the provision of section 40A(2)(b) of the Act is applicable only to expenditure and not sales/income and therefore the invocation of the revisionary powers by CIT on its issue is prima facie erroneous and legally unjustified.

[2016-TIOL-1237-ITAT-AHM](#)

Aditya Medisales Ltd Vs CIT (Dated: March 22, 2016)

Whether while computing the disallowances u/s 14A, the current liability should be excluded from the total assets for computing the average total asset under Rule 8D.

[2016-TIOL-1236-ITAT-MUM](#)

Man Infraprojects Ltd Vs DCIT (Dated: June 3, 2016)

Whether disallowance u/s 14A can be made when there is no exempt income received or receivable by the assessee during the relevant previous year - NO: ITAT

[2016-TIOL-1235-ITAT-MUM](#)

DCIT Vs S M Energy Teknik & Electronics Ltd (Dated: May 16, 2016)

Whether merely because the assessee has accepted the addition in the quantum assessment proceedings which had attained finality, will make the assessee automatically liable for penalty u/s 271(1)(c) - NO: ITAT

[2016-TIOL-1234-ITAT-KOL](#)

Asansol Durgapur Development Authority Vs CIT (Dated: June 24, 2016)

Whether the fact that the objects of the assessee may be hit by the proviso to section 2(15), can have any bearing on the grant, denial or withdrawal of the registration u/s 12AA - NO: ITAT

[2016-TIOL-1233-ITAT-KOL](#)

ITO Vs Marcopolo Products Pvt Ltd (Dated: May May 6, 2016)

Whether insurance premium paid to protect the company from any risk that it may sustain by losing the valuable services of its directors and its senior staff from any eventuality by any accident or death is allowable as business expenditure – Yes: ITAT

Whether remuneration paid director of a company can be considered as excessive or unreasonable to attract the provision of section 40A(2)(b) where the services rendered by the director resulted in considerable business to the assessee – No: ITAT

Whether club expenses paid to facilitate smooth and efficient running of a business enterprise and not adding to the profit earning apparatus of a business enterprise is allowable as business expenditure – Yes: ITAT

Whether provisions of Section 41(1) are applicable where the liability carried forward for many years and there was no cessation or remission – No: ITAT

[2016-TIOL-1232-ITAT-KOL](#)

ACIT Vs More Overseas (Dated: May 11, 2016)

Whether re-opening of Assessment u/s 147/148 beyond 4 years can be considered as bad in law when the AO has not brought out facts to show any omission on the part of the assessee to disclose fully and truly the material facts when the original assessment was completed.

[2016-TIOL-1231-ITAT-RAIPUR](#)

ACIT Vs Jindal Power Ltd (Dated: June 23, 2016)

Whether the expense incurred on removal of overburden for extraction of coal can be allowed as a revenue expenditure, since it is directly related to the continuous process of mining which cannot be seen in an isolated manner as the assessee, as per the lease agreement, had to return the land in a habitable state - YES: ITAT

Whether when certain expenses are incurred wholly and exclusively for the purposes of earning the income from business or profession, can the same be considered as non deductible merely because some of these expenses are incurred voluntarily - NO: ITAT

Whether for the expenses incurred by the assessee on discharging CSR under such a statutory obligation, the disallowance under Explanation 2 to Section 37(1) comes into play and under a voluntary assumption of responsibility, the expense incurred can be allowed provided they are wholly and exclusively for the purposes of business"

[Also see analysis of the order](#)

[2016-TIOL-1230-ITAT-AHM](#)

ITO Vs Jay Investment Pvt Ltd (Dated: May 16, 2016)

Whether Department appeals can be filed against relief given by CIT(A) before the ITAT, when the tax effect, excluding interest, is less than Rs.10 lacs - NO: ITAT

[2016-TIOL-1229-ITAT-MUM](#)

Dow Agro Sciences India Pvt Ltd Vs ACIT (Dated: March 18, 2016)

Whether Section 154 requires the AO to pass a speaking order, either accepting or rejecting the assessee's claim/s, also stating the ground for non acceptance thereof - YES: ITAT

[2016-TIOL-1228-ITAT-DEL](#)

ACIT Vs St Microelectronics Pvt Ltd (Dated: June 10, 2016)

Whether when the payee was not identifiable in the case at the time of making the provision, no TDS was required to be made

2016-TIOL-1227-ITAT-AHM
Balex Pvt Ltd Vs DCIT (Dated: June 14, 2016)
Whether addition u/s 68 can be made when adequate opportunity was not given to the Assessee to prove the identity, genuineness and creditworthiness of the transactions
2016-TIOL-1226-ITAT-DEL
Bharti Properties Pvt Ltd Vs ACIT (Dated: May 16, 2016)
Whether an issue as to allowability of expenses on account of earning income by way of providing accommodation entries, is required to be restored requiring the assessee to prove its claim, whereunder similar circumstances a co-ordinate bench has restored the matter to the AO for re-adjudication - YES: ITAT
2016-TIOL-1225-ITAT-DEL
India Yamaha Motor Pvt Ltd Vs DCIT (Dated : May 11, 2016)
Whether penalty u/s. 271(1)(c) will not survive, once the substantial question of law is admitted by High Court in quantum appeal - NO: ITAT
2016-TIOL-1224-ITAT-MAD
Fathima Steels Vs ITO (Dated : May 31, 2016)
Whether penalty u/s. 271(1)(c) will not survive, once the substantial question of law is admitted by High Court in quantum appeal - NO: ITAT
2016-TIOL-1223-ITAT-MUM
ACIT Vs B D Fibre Associates (Dated : June 8, 2016)
Whether penalty u/s. 271(1)(c) will not survive, once the substantial question of law is admitted by High Court in quantum appeal - NO: ITAT
2016-TIOL-1222-ITAT-COCHIN
Platino Classic Motors India Pvt Ltd Vs DCIT (Dated: May 19, 2016)
Whether the order of the CIT in exercising jurisdiction u/s 263 can be held to be sustainable in law when the CIT has not been able to demonstrate that the view taken by the AO was not a possible view, being illegal, unsustainable and incorrect and no finding in this regard has been reflected.
2016-TIOL-1221-ITAT-MAD
The Madras Medical Mission Vs ACIT (Dated: March 11, 2016)

Whether the Tribunal has the power to review its earlier order u/s 252(4), when there was an error of judgment - NO: ITAT

[2016-TIOL-1220-ITAT-MAD](#)

ACIT Vs Gimpex Ltd (Dated: May 4, 2016)

Whether bonus or dividend stripping prior to introduction of Section 94(8) will be said as abuse of law - NO: ITAT

Whether assessee has to prove or show the nature of services rendered by non-resident agent to claim deduction on payment of foreign commission & foreign service charges - YES: ITAT

Whether AO has statutory power u/r 8D to compute expenditure incurred by assessee in relation to income which does not form part of total income, to disallow it as a deduction - YES: ITAT

[2016-TIOL-1219-ITAT-BANG](#)

ADIT Vs Karnataka State Co-Operative Federation Ltd (Dated: May 25, 2016)

Whether assessee is entitled to exemption u/s. 10(23C)(iiiab) where though one of the objects of the assessee society was to impart training to employees of co-operative societies, employees of Department of Cooperation and employees of Department of Co-operative Audit and also where the assessee is not wholly or substantially financed by the Government – NO: ITAT

Whether the delay in filing the appeal can be condoned where the delay was intentional – No: ITAT

[2016-TIOL-1218-ITAT-VIZAG](#)

Arya Vysya Seva Sangham Vs CIT (Dated: June 17, 2016)

Whether for the purpose of registration under s. 12A, what the authorities have to satisfy is the genuineness of the activities of the trust or institution - YES: ITAT

[2016-TIOL-1217-ITAT-MAD](#)

Aiema Technology Centre Vs DIT (Dated: June 15, 2016)

Whether there can be continuance of registration under section 12AA as the beneficiaries are only the members and benefit is not passed on to the public at large in any way - NO: ITAT

[2016-TIOL-1216-ITAT-KOL](#)

Rainganj Communication Vs ITO (Dated: June 15, 2016)

Whether the provision of section 194H would be applicable if the payment made by the assessee is in the category of principal to principal and not principal to agent -

<p>NO: ITAT</p> <p>Whether the addition can be made on account of the provision of the section 68 if nothing contrary has been produced by the assessee - YES : ITAT</p>
<p>2016-TIOL-1215-ITAT-MUM</p>
<p>Pharmalab Engineering India Pvt Ltd Vs ACIT (Dated: June 22, 2016)</p>
<p>Whether addition can be made on estimated gross profit when the sale price to outside parties is inclusive of accessories being supplied along with the manufactured products as well is inclusive of installation and commissioning - NO: ITAT</p>
<p>2016-TIOL-1214-ITAT-COCHIN</p>
<p>Eramala Service Coop Bank Ltd Vs ITO (Dated: June 8, 2016)</p>
<p>Whether primary agricultural credit societies which provide agricultural credit facilities to their members, are entitled to the benefit of deduction u/s 80P(2) - YES: ITAT</p>
<p>2016-TIOL-1213-ITAT-DEL</p>
<p>ITO Vs Sanjay Aggarwal (Dated: June 13, 2016)</p>
<p>Whether the appellate authority without adjudicating on the submission of the assessee can simply restore the matter for consideration of the Assessing Officer - NO: ITAT</p> <p>Whether addition can be made on protective basis when the assessee held a joint account with his mother pertaining to the business activity and the amount of cash deposit was duly considered in the assessment of his mother - No: ITAT</p>
<p>2016-TIOL-1212-ITAT-JAIPUR</p>
<p>JLC Electromet Pvt Ltd Vs ADDL CIT (Dated: February 24, 2016)</p>
<p>Whether it is open to the AO to disallow adhoc expenses claimed by assessee u/s 40A(2)(a), without ascertaining as to whether the payment was excessive or unreasonable having regard to the fair market value of the service - NO: ITAT</p>
<p>2016-TIOL-1211-ITAT-AMRITSAR</p>
<p>The Jagroan Co-operative Sugar Mills Ltd Vs ACIT (Dated: April 28, 2016)</p>
<p>Whether if the assessee has disclosed everything in its audited accounts and filed the same in its balance sheet with the revenue authorities, it is deemed to have made disclosure to the income tax authorities and merely not mentioning the same fact in the statement of income cannot be said to be non disclosure of facts -NO : ITAT</p>
<p>2016-TIOL-1210-ITAT-VIZAG</p>

G S Alloy Castings Ltd Vs ADDL CIT (Dated: March 18, 2016)

Whether it is mandatory u/s 36(1)(vii), that bad debts written off in books of accounts must also be proved as irrecoverable - NO: ITAT

[2016-TIOL-1209-ITAT-MUM](#)

Shri Farid Gulmohamed Vs ITO (Dated: March 16, 2016)

Whether an individual assessee having only leasehold rights in a land property, can be considered as the owner of such property, for purposes of computing capital gain by adopting the market value as per provisions of Sec. 50 - NO: ITAT

[2016-TIOL-1208-ITAT-DEL](#)

Eads India Pvt Ltd Vs DCIT (Dated: March 22, 2016)

Whether there is any legal impediment to the Tribunal to extend stay for a period beyond 365 days in deserving cases.

[2016-TIOL-1207-ITAT-MUM](#)

Dilsa Distributors Combine Vs ITO (Dated: April 20, 2016)

Whether addition made u/s 68 was justified when the Tribunal in the first round of litigation, set aside the matter to the file of A.O. with a direction to re-verify the loan transactions as per provisions of the Act but the A.O. has not done any verification on merits.

[2016-TIOL-1206-ITAT-DEL](#)

Dhanuka Agritech Ltd Vs ACIT (Dated: May 11, 2016)

Whether the reopening done by the AO u/s 147 was valid when the AO has not applied his mind to the materials in order to have reasons to believe that the income of the Assessee escaped assessment.

[2016-TIOL-1205-ITAT-HYD](#)

ITO Vs Acurite Contractors And Engineers (Dated: February 29, 2016)

Whether rejection of books is sustainable where there are serious defects in the method of accounting of assessee - Yes: ITAT

[2016-TIOL-1204-ITAT-MUM](#)

ACIT Vs GE Countrywide Consumer Financial Ser Ltd (Dated: June 17, 2016)

Whether if the identical issue arose before the same authority it can deviate from its

earlier order if the same facts are involved in both the cases - NO: ITAT

Whether if the half of the amount already allowed to the assessee as revenue expenditure in previous assessment year then the balance can be claimed only as deferred revenue expenditure and the same is to be disallowed - NO: ITAT

Whether the appellate authority can ignore the additional evidences filed by the assessee where the additional evidence properly explains the stand of the assessee in regard to claim of the depreciation - NO: ITAT

Whether the appellate authority may proceed with the additional evidences if so was never presented before the original assessment proceeding before the assessing officer - NO: ITAT

[2016-TIOL-1203-ITAT-MAD](#)

Lms Gani Mohamed Vs ACIT (Dated: May 31, 2016)

Whether disallowance of expenses u/s 40(a)(ia) is applicable when there is no outstanding balance at the end of the year relevant to the AY in respect of these payments - NO: ITAT

Whether when although there is no outstanding balance as aforesaid, but assessee did not bring details of outstanding expenses on record to show whether the impugned amount is outstanding at the close of the year or not, should the matter be remitted to the file of AO for determination of disallowance of such expenses - YES: ITAT

[2016-TIOL-1202-ITAT-KOL](#)

ACIT Vs Apex Enterprises (I) Ltd (Dated: March 18, 2016)

Whether the provisions of Explanation to Sec. 73 of the Act can be applied where the principal business of assessee is that of granting loans and advances – No: ITAT

Whether the share trading loss claimed by the assessee can be construed as speculation loss where the principal business of assessee is that of granting loans and advances – No: ITAT

[2016-TIOL-1201-ITAT-MUM](#)

Financial Technologies (India) Ltd Vs DCIT (Dated: May 25, 2016)

Whether the CIT(A) was justified in dismissing the assessee's appeal against the original orders of assessment on the ground that, since the CIT, had vide the orders u/s 263 set aside the orders of assessment these appeals were infructuous

[2016-TIOL-1200-ITAT-DEL](#)

DCIT Vs Jubilant Food Works Ltd (Dated: May 5, 2016)

Whether store relocation expenses can treat as revenue expenditure - Whether when payment is in the nature of debt servicing can it be considered as revenue expenditure

[2016-TIOL-1199-ITAT-AHM](#)

Krushnasinh Dilubha Vaghela Vs PR. Commissioner (Dated: May 2, 2016)

Whether the CIT was justified in invoking jurisdiction u/s 263 when the AO has accepted the return as it is, without making any effort to investigate the issues? Whether in case where, the role of auditors' objection is only assumption of a information, which has been evaluated by the CIT, and after such evaluation, he was satisfied to initiate the action u/s 263, then does the law prohibit the CIT to initiate proceeding.

[2016-TIOL-1198-ITAT-AMRITSAR](#)

CIT Vs Appejay Education Society (Dated: May 6, 2016)

Whether deduction under sec.80IA is allowable where the contracts involves design, development, operating & maintenance, financial involvement, and defect correction and liability period - Yes: ITAT

Whether the expense incurred by the assessee for installation of software packages which does not result in acquisition of any capital asset and it merely enhances productivity or efficiency of the assessee though there is an enduring benefit is allowable as revenue expenditure - Yes: ITAT

[2016-TIOL-1197-ITAT-BANG](#)

Hewlett Packard Globalsoft Pvt Ltd Vs ACIT (Dated: June 24, 2016)

Whether deduction under sec.80IA is allowable where the contracts involves design, development, operating & maintenance, financial involvement, and defect correction and liability period - Yes: ITAT

Whether the expense incurred by the assessee for installation of software packages which does not result in acquisition of any capital asset and it merely enhances productivity or efficiency of the assessee though there is an enduring benefit is allowable as revenue expenditure - Yes: ITAT

[2016-TIOL-1196-ITAT-MAD](#)

ACIT Vs East Coast Construction And Industries Ltd (Dated: May 20, 2016)

Whether deduction under sec.80IA is allowable where the contracts involves design, development, operating & maintenance, financial involvement, and defect correction and liability period - Yes: ITAT

Whether the expense incurred by the assessee for installation of software packages

which does not result in acquisition of any capital asset and it merely enhances productivity or efficiency of the assessee though there is an enduring benefit is allowable as revenue expenditure - Yes: ITAT

[2016-TIOL-1195-ITAT-AMRITSAR](#)

Kashmir Walnut Industries Vs DCIT

Whether incentive profits can be considered as profits derived from the eligible business - NO: ITAT

Whether the Income derived from incentive profits of the of govt schemes be considered as the profits of the "eligible business" and the same be eligible for deduction u/s 80-IB - NO: ITAT

[2016-TIOL-1194-ITAT-KOL](#)

DCIT Vs Exide Industries Ltd (Dated: April 13, 2016)

Whether the valuation of inventory has to be adjusted to include the amount of any tax, duty, actually paid or incurred by the assessee to bring the goods' to the place of its locations and conditions as on the date of valuation - Whether the CIT(A) was justified in deleting the disallowance made on account of shifting expenses amounting to Rs. 62,00,000/ when it is a case where certain machineries have been shifted from an existing factory to another existing factory when the former had been closed down and the shifting had not been done to increase the profit earning capacity of the assessee or an enduring benefit of the asset as such - Whether the expenditure incurred on ERP package, can be treated as capital expenditure.

[2016-TIOL-1193-ITAT-DEL](#)

Paradise Merchants Pvt Ltd Vs ITO (Dated: April 29, 2016)

Whether if the gross total income of the assessee consists mainly of income chargeable under the head 'Capital Gains' and 'Income from other sources' and then it could not be deemed to be carrying on a speculative business for the purposes of section 73 (1) - YES: ITAT

[2016-TIOL-1192-ITAT-DEL](#)

Kailash Enterprises (New Delhi) Pvt Ltd Vs WTO (Dated: February 29, 2016)

Whether debts & liabilities owned by an assessee can be allowed u/s 2(m) on pro rata basis, in the absence of any specific provision in the Wealth Tax Act - YES: ITAT

[2016-TIOL-1191-ITAT-DEL](#)

DCIT Vs Jubilant Securities Pvt Ltd (Dated: April 8, 2016)

Whether the CIT(A) was justified in deleting the addition of Rs.22,29,292/- out of service charges to sister concern when there is no dispute about the cost incurred and the AO did not invoke Section 40A(2), or hold that the payment made were disproportionate, to the market value.

2016-TIOL-1190-ITAT-MUM
Vasant Kalyanji Bheda Vs ITO (Dated: May 4, 2016)
Whether the assessment proceedings can be said to be completed where AO only relied on the AIR information on the issue of the bank deposit without making any examination or verification of the materials on record - NO: ITAT
2016-TIOL-1189-ITAT-KOL
Guiness Securities Ltd Vs DCIT (Dated: June 1, 2016)
Whether any disallowance u/s 40(a)(ia) is warranted for non-deduction of TDS on SMS charges paid when the nature of services rendered by the parties is just to provide an internet platform wherein the software of the stock broker firm gets automatic interface with the internet platform without any human intervention and SMS gets automatically generated and sent to customers of the assessee - NO: ITAT
Whether the Revenue can disallow rebate u/s 88E qua brokerage income more than 10%, both on indirect expenses as well as on interest - YES: ITAT -
Also see analysis of the order
2016-TIOL-1188-ITAT-DEL
Tikaula Sugar Mills Ltd Vs DCIT (Dated: April 4, 2016)
Income Tax - Whether the subsidy for setting up sugar mills, to be utilized for repayment of term loans undertaken for setting up new units/expansion of existing business, is a capital receipt and not chargeable to tax - Whether the Authorities below were justified in not allowing claim of Rs. 2,85,000/- which amount was contributed towards construction of dam when no payment was made to any government body or any organization approved by the Govt./Cane Commissioner for the purpose of construction of Dam and the assessee has also failed to prove the nexus between the payment made and Development work
2016-TIOL-1187-ITAT-MUM
Sunil Jhamandas Babani Vs ITO (Dated: May 20, 2016)
Whether an order passed by CIT(A) ex-parte in limine shall be valid, when the assessee could not be present in the proceedings before the CIT(A) due to non receipt of notices at their new address even when such address was submitted to CIT(A) for taking note of the same - NO: ITAT
Whether an order of CIT(A) should be restored to the file of AO, when such order was passed ex-parte in limine without deciding the issues on merits - YES: ITAT
2016-TIOL-1186-ITAT-DEL
Rajat Shubra Chatterji Vs ACIT (Dated: May 20, 2016)

Whether reassessment proceedings u/s 147 & 148 can be said to be illegal and void ab initio, when such reassessment was initiated on the basis of incriminating material found in search of third party to which provisions of Section 153C are exclusively applicable - Yes: ITAT

[2016-TIOL-1185-ITAT-KOL](#)

Satyabhama Salarpuria Vs ACIT (Dated: May 13, 2016)

Whether the matter deserves to be remanded to the file of the AO, when both the assessee and revenue agree for ascertaining of real facts from the electronically filed return of income - YES: ITAT

[2016-TIOL-1184-ITAT-KOL](#)

Destiny Securities Ltd Vs DCIT (Dated: April 29, 2016)

Whether rebate for direct expenses can be granted u/s 88E exclusively against brokerage income of the assessee which includes both STT paid & STT not paid transactions - YES: ITAT

Whether rebate for indirect expenses u/s 88E can be disallowed in respect of brokerage income of assessee, when substantial portion of turnover is attributed to brokerage income derived from clients while income from own transactions of assessee is less than that - NO: ITAT

[2016-TIOL-1183-ITAT-AHM](#)

Anil Kumar G Darji Vs ACIT (Dated: May 31, 2016)

Whether where the AO failed to specifically record satisfaction in searched entity's case that the money, bullion, jewellery etc. in question belongs to a third person, then no valid satisfaction is recorded before initiating section 153C proceedings - YES: ITAT

Whether where AO has not recorded any satisfaction whether common or separate in case of the searched person before initiating section 153C proceedings, then mandates of law are not satisfied- -YES: ITAT

[2016-TIOL-1182-ITAT-AHM](#)

ITO Vs Shivshakti Infrastructure (Dated: May 16, 2016)

Whether an assessee's claim for benefit of deduction u/s 80IB(10) can be denied merely on the ground that the assessee was not the owner of land, where the assessee had acquired dominion over the land, which he had developed by constructing housing project incurring expenses and also taking risks - NO: ITAT

[2016-TIOL-1181-ITAT-DEL](#)

Sushil Kumar Trehan Vs DCIT (Dated: May 31, 2016)

Whether the findings recorded in the assessment order are conclusive for levy of

penalty u/s 271(1)(c) - NO: ITAT

Whether the revenue can be allowed to accept the cash flow statement on piecemeal basis by denying the benefit of telescoping of income from the earlier years - NO: ITAT

[2016-TIOL-1180-ITAT-COCHIN](#)

T Muhammed Musthafa Vs ACIT (Dated: May 24, 2016)

Whether CIT can invoke its revisionary jurisdiction u/s 263, when it is seen that incorrect assumption of facts or incorrect application of law in a case has lead to an order of assessment being erroneous and prejudicial to the interest of revenue - YES: ITAT

Whether when in the matter of diversion of interest free funds no question was asked with regard to such diversion and there was no discussion regarding deductibility of interest expenditure, then would an passed therein be erroneous & prejudicial to the interest of revenue and liable to be remanded - YES: ITAT

[2016-TIOL-1179-ITAT-AHM](#)

Pankaj Chandrakant Shah Vs ITO (Dated: June 1, 2016)

Whether deduction of interest paid on business loan is allowed when assessee fails to submit copy of loan application or mortgage deed and there is no documentary evidence with regard to the same - No: ITAT

[2016-TIOL-1178-ITAT-INDORE](#)

Prakash Bafna Vs ITO (Dated: May 2, 2016)

Whether where the assessee could not prove the genuineness of the credits appearing in the name of certain persons, then the levy of penalty is justified - YES: ITAT

Whether where during the course of assessment proceedings, it is established that the assessee has received the gifts from two persons, but the gift was not genuine and it was proved beyond doubt that the gifts were bogus, then levy of penalty is justified - YES: ITAT

Whether where the assessee has agreed to surrender the income for mental peace, then the levy of penalty is justified - YES: ITAT

[2016-TIOL-1177-ITAT-MUM](#)

DCIT Vs Shree Aditya Finwealth Pvt Ltd (Dated: May 6, 2016)

Whether it is open to the AO to refer the matter to the DVO u/s 55A, if the stamp duty value is lower than the agreement value - NO: ITAT

Whether for the purpose of computation of capital gain, the full value of consideration received has to be taken based upon the actual value of sale of property which is higher than the stamp duty value in accordance with the provisions of section 50C - YES: ITAT

[Also see analysis of the order](#)

[2016-TIOL-1176-ITAT-MUM](#)

Shashikiran Shetty Vs DCIT (Dated: May 25, 2016)

Whether in the absence of any cogent material and evidences brought on record by the assessee to the contrary, the presumption will be against the assessee in case the evidences are withheld by the assessee - YES: ITAT

Whether where it is proved that assessee had paid unaccounted cash for acquisition of land, before completion of the registration of sale deed, then the additions made by assessing authorities is sustainable - YES: ITAT

Whether before imposing penalty u/s 271AAA, the assessing authority has to examine and verify the bonafide and correctness of the assessee's claims - YES: ITAT

[2016-TIOL-1175-ITAT-KOL](#)

Himangshu Das Vs ITO (Dated: April 29, 2016)

Whether the mere fact that entries made by the assessee in the Savings Bank Accounts were not supported by any purchase or sale bills relating to the business, so as to say that this represented regular business transaction of the assessee, are sufficient to make addition in income on such basis - NO: ITAT

[2016-TIOL-1174-ITAT-DEL](#)

Brijbasi Art Press Ltd Vs ACIT (Dated: April 29, 2016)

Whether additional evidence needs to be admitted when the additional evidence in form of documents are vital to decide the issue under consideration and to go to the root of the matter.

[2016-TIOL-1173-ITAT-HYD](#)

V Dayakar Rao Vs DCIT (Dated: May 13, 2016)

Whether only the undisclosed income which was found consequent to the search or any expense, deduction or allowance claimed under this Act, which is found to be false, can be brought to tax in the block period - YES: ITAT

Whether where there is no search or incriminating material, other than the reports of the survey disclosing deficit or excess stock and cash found, in the absence of books of account, the same does not warrant initiation of proceedings u/s 158BD - YES: ITAT

Whether where there is no evidence to establish that assessee is benami of his wife and others, then no addition in the hands of assessee is warranted -YES: ITAT

Whether addition made by AO on the basis of opening balances and investment made by assessee which was duly explained in cash flow statement, can be sustained in absence of any contrary evidence or incriminating material - NO: ITAT

[2016-TIOL-1172-ITAT-DEL](#)

Marathon Finlease Ltd Vs ITO (Dated: February 19, 2016)

Whether where the AO had neither described that what is the nature of transaction nor the AO has mentioned any date in the reasons recorded, then it clearly shows non-application of mind and action taken in a mechanical and casual manner and the same does not clothe the AO with valid jurisdiction to issue notice u/s 148 - YES: ITAT

[2016-TIOL-1171-ITAT-DEL](#)

Prabhu Dayal Memorial Religious And Educational Association Vs CIT (Dated: April 7, 2016)

Whether CIT can cancel the registration granted to the assessee under Sec. 12AA of the Act with retrospective effect - No: ITAT

Whether receiving capitation fees can be a ground for cancellation - NO: ITAT

Whether addition on account of unexplained cash can be made where the cash found is as per the balance available in the books and the assessments are framed based on these books without rejecting the same - NO: ITAT

[2016-TIOL-1170-ITAT-MAD](#)

V Manivannan Vs ITO (Dated: May 12, 2016)

Whether addition confirmed by the CIT(A) can be set aside on the ground that it relied only upon the audit report furnished u/s 44AB and failed to obtain a remand report from the AO on the explanation advanced by the assessee - YES: ITAT

Whether when the addition made has not been conclusively proved but is based merely on assumption, then will the penalty imposed for the same u/s 271(1)(c) be considered appropriate - NO: ITAT

[2016-TIOL-1169-ITAT-AHM](#)

Hindustan Home Fina Ltd Vs ITO (Dated: June 1, 2016)

Whether where there is lack of detailed enquiry, the assessment order passed on the basis of such enquiry can be termed as erroneous - YES: ITAT

Whether where in the previous A/Y under similar situation in the same project, the deduction has been upheld by the Tribunal, then in the current A/Y denial of same by invoking section 263 is not sustainable - YES: ITAT

Whether where while making the assessment, the AO examines the accounts, makes enquiries, applies his mind to the facts and circumstances of the case and determine the income, the CIT while exercising his power u/s 263 is not permitted to substitute his estimate of income in place of the income estimated by the AO - YES: ITAT

[2016-TIOL-1168-ITAT-KOL](#)

DCIT Vs Kalyanpur Cements Ltd (Dated: April 19, 2016)

Whether repair & maintenance expenditure incurred by the assessee company can be taken as revenue expenditure if it has not resulted in increase in the rated capacity of any of the plant/equipment - YES: ITAT

Whether expenditure incurred for replacement of the gearboxes, which is necessary to keep the plant in running condition, can be taken as expenses of enduring nature and not liable to be claimed as deduction as not being Revenue in nature - No : ITAT

[2016-TIOL-1167-ITAT-PANAJI](#)

Apex Packing Products Pvt Ltd Vs ACIT (Dated: April 27, 2016)

Whether sales tax incentive which has been retained by the assessee from the Sales Tax collected can be considered as derived from the industrial undertaking and consequently is eligible for deduction under sec. 80-IB - Whether if the loss on account of assets written off has not been allowed to the assessee by the AO considering it to be a capital loss, then depreciation on the WDV of the assets is to be allowed - Whether it is not the total investment at the beginning of the year and at the end of the year, which is to be considered but it is the average of the value of investments which has given rise to the income which does not form part of the total income which is to be considered for the purpose of disallowance under sec. 14A.

[2016-TIOL-1166-ITAT-CHD](#)

Infant Jesus Education Society Vs Pr.CCIT (Dated: April 26, 2016)

Whether when the school run by the assessee society is not imparting elementary education in the first place, can the question of attracting provisions of section 12(1)(c) and the proviso thereto can arise in that case also - NO: ITAT

Whether by not complying with the provision of the RTE Act, can it be said that the assessee society is not doing any genuine educational activity and approval under section 10(23C)(vi) can be denied for this reason - NO: ITAT

[2016-TIOL-1165-ITAT-DEL](#)

Vasundra Promoters Pvt Ltd Vs ACIT (Dated: April 28, 2016)

Whether the proceeding under section 147 would be valid if the AO has only relied on information received from her colleague and is without any application of mind on those information to form her own reasons to believe that such income has escaped assessment - NO: ITAT

[2016-TIOL-1164-ITAT-DEL](#)

ACIT Vs Carrymore Hoists Pvt Ltd, (Dated: May 9, 2016)

Whether a matter can be disposed of if the evidences as to the issues raised in the original assessment proceedings were presented to the CIT(A) for the very first time and were not produced before the assessing authority in the original assessment proceedings - NO : ITAT

[2016-TIOL-1163-ITAT-COCHIN](#)

C A Abdul Khader Vs ACIT, (Dated: March 22, 2016)

Whether the peak credit from the seized books as admitted by the assessee, warrants addition of the same to assessee's income - YES: ITAT

Whether in the absence of utilization of the withdrawals elsewhere brought on record either by the AO or the CIT(A), the calculation of peak credit by assessee cannot be rejected - YES: ITAT

Whether where the identity of the creditor is not proved and the assessee has made the repayments through demand draft, the addition made on the basis of the seized documents which are read half way, cannot be sustained - YES: ITAT

Whether where the entire investment is supported by the cash flow statement, the AO is not justified in rejecting the consideration of the withdrawals made from the Bank and other sources depicted in the cash flow - YES: ITAT

Whether where both the CIT(A) and the AO have failed to consider the extent of land and items cultivated and also failed to give any logical reasoning for restricting the agricultural income, no disallowance on the same is warranted - YES: ITAT

Whether where the fact of investments by the relatives of assessee is not disputed by the Revenue, the mere presumption made by authorities that the share certificates found at the premises of assessee belonged to the assessee himself, is unsustainable - YES: ITAT

Whether working out the peak credit in the absence of taking into account the withdrawals and addition thereof, is justified - NO: ITAT

Whether where the purchases are accepted, the creditors cannot be added and treated as income of the assessee, especially when they are paid off during the year or in the subsequent year - YES: ITAT

Whether a mere transfer entry from one business which is closed to the present business, can be treated as an income for the subject matter of addition - NO: ITAT

Whether where the assessee has admittedly made the payments in contravention of the provisions of section 40A(3) and has not brought on record any evidence to establish that the payments to the specific parties were falling under exceptions as provided in Rule 6DD, then disallowance under sec. 40A(3) on such payments is warranted - YES: ITAT

[2016-TIOL-1162-ITAT-MUM](#)

UBC India Pvt Ltd Vs Addl.CIT (Dated: June 3, 2016)

Whether e-connectivity charges claimed as deduction by the assessee can be treated as revenue expenditure when it does not result in the acquisition of software by the assessee and the same has already been decided in favour of the assessee in its own case for previous AYS - YES: ITAT

[2016-TIOL-1161-ITAT-KOL](#)

J J Development Pvt Ltd Vs ITO (Dated: April 13, 2016)

Whether addition under sec. 68 was justified when the assessee failed to discharge its duty under sec. 68, except producing the photo copies of documents and details of share applicants and the concerned persons failed to appear before the AO in person to proceed with the procedure contemplated in section 131.

[2016-TIOL-1160-ITAT-AHM](#)

Span Diagnostic Ltd Vs ACIT (Dated: March 7, 2016)

Whether delay in the explanation given by the assessee regarding the alleged unexplained investment in the stocks, per se can be reasons enough to reject such explanation - NO: ITAT

Whether the suspicion in the mind of the AO, even when bonafide, can be a reason enough to reject the books of accounts and justify such an addition which is based on surmises and conjectures without even an iota of evidence - NO: ITAT

[2016-TIOL-1159-ITAT-HYD](#)

Smt B Radha Vs DCIT (Dated: May 13, 2016)

Whether where there is no nexus or live-link with the reasons recorded and the 'formation of belief', then reopening of the assessment beyond four years u/s 147 is not warranted - YES: ITAT

Whether where there is neither any failure on the part of assessee to fully and truly disclose all material facts in the original assessment nor there is 'any tangible material' for the reopening, then the reassessment is bad in law - YES: ITAT

[2016-TIOL-1158-ITAT-MAD](#)

ITO Vs V P Safiya (Dated: May 26, 2016)

Whether order passed by the CIT in exercise of its revisional powers u/s 263 can be sustained, when there is no evidence in support of CIT's claim of 'no enquiry or verification by the AO' - NO: ITAT

Whether when assessment order clearly shows that some part of the claim has been disallowed while the remaining have been allowed, can it be claimed that no enquiry or verification has been done by the AO - NO: ITAT

Whether the revisional powers u/s 263 have to be literally construed and the benefit of doubt should be made available to the assessee - Yes: ITAT

[2016-TIOL-1157-ITAT-KOL](#)

Broadway Charitable Trust Vs CIT (Dated: April 29, 2016)

Whether carrying on of charitable activities of the trust in accordance with the objects has to be treated as a condition precedent for the purpose of seeking registration under sec. 12AA of the Act - No: ITAT

Whether sufficiency or some irregularities in bringing the initial corpus fund would

automatically make the trust as not to have come into existence - No: ITAT

Whether the assessee can be denied the benefit of registration under sec. 12AA of the Act where the order passed by the CIT refusing registration under sec. 12AA of the Act is beyond the stipulated period of six months as per section 12AA(2) of the Act - No: ITAT

[2016-TIOL-1156-ITAT-KOL](#)

ACIT Vs Traxpo Enterprises Pvt Ltd (Dated: April 13, 2016)

Whether addition under sec. 68 is justified where assessee himself had admitted that details of credits were not available and hence credited to suspense accounts - Yes: ITAT

[2016-TIOL-1155-ITAT-KOL](#)

Usha Martin Telematics Ltd Vs CIT (Dated: April 26, 2016)

Whether the order of the CIT can be considered as bad in law when the CIT failed to point out as to what error was committed by the AO in accepting the foreign exchange gain deductible from the net profit while computing total income under the normal provisions of the Act.

[2016-TIOL-1154-ITAT-MAD](#)

ITO Vs Dr Zaheer Ahmed Sayeed (Dated: April 13, 2016)

Whether when the CIT(A) himself calls for the records or examination of any witness so as to enable him to dispose of the appeal on his own motion or on the request of the AO, no opportunity is mandated to have been given to the AO before admitting such additional evidences - YES: ITAT

Whether the age of a professional can be a determinative factor for restricting the foreign travel expenses incurred for expanding its knowledge & skill - NO: ITAT

Whether the depreciation on motor car to the extent of 25% is only for personal purpose, and therefore, it cannot be allowed while computing the professional income - YES: ITAT

[2016-TIOL-1153-ITAT-DEL](#)

ACIT Vs Sh Ashwani Minda (Dated: May 30, 2016)

Whether a statute can be construed to have a retrospective operation, unless such a construction appears very clearly in the terms of the Act, or arises by necessary and distinct implication - NO: ITAT

Whether where it is not very clear from the provisions of the Act as to whether or not the particular tax is to be levied on a particular class of persons, the subject should not be fastened with any liability to pay tax - YES: ITAT

Whether an amendment made to a taxing statute can be said to be intended to

remove "hardships" only of the assessee, not of the revenue - YES: ITAT

Whether where a law is enacted for the benefit of community as a whole, even in the absence of a provision the statute may be held to be retrospective in nature - YES: ITAT

Whether further addition of the same amount can be made in the hands of the assessee, which has already been taxed, on substantive basis - NO: ITAT

Whether where the same amount already stands assessed as undisclosed income of such companies that too on substantive basis, then no further addition, thereof, in the hands of the assessee can be made - YES: ITAT

[2016-TIOL-1152-ITAT-DEL](#)

Addl.CIT Vs Unitech Ltd (Dated: April 8, 2016)

Whether an order without recording of reasons, or a non-speaking order passed u/s 142(2A), is vitiated in the eyes of law - YES: ITAT

Whether the challenge to the validity of the orders passed u/s 142(2A) is maintainable before the appellate authority - YES: ITAT

Whether mere reference to a prior approval of CIT would satisfy the precondition of a "speaking order" containing reasons for invoking the provision of section 142(2A) - NO: ITAT

[2016-TIOL-1151-ITAT-AHM](#)

ACIT Vs Bhaubha Devisinh Vaghela (Dated: May 31, 2016)

Whether when assessee has made a particular claim in the return and has also furnished all the material facts relevant thereto, the disallowance of such claim will automatically lead to the conclusion that there was concealment of particulars of his income by the assessee or furnishing inaccurate particulars thereof - NO: ITAT

Whether merely because additions been confirmed in appeal or no appeal has been filed by the assessee against additions made, it can be the sole ground for coming to the conclusion that assessee has concealed any income - NO: ITAT

Whether the parameters of judging the justification for addition made in the assessment case of the assessee is different from the penalty imposed on account of concealment of income or filing inaccurate particulars of income - YES: ITAT

Whether certain disallowance / addition could legally be made in the assessment proceedings on the preponderance of probabilities - YES: ITAT

Whether penalty u/s 271(1)(c) can be imposed on the preponderance of probabilities and Revenue need not prove that the claim of expenses by the assessee was ingenuine or inflated to reduce tax liability - NO: ITAT

[2016-TIOL-1150-ITAT-MUM](#)

Bharat Homes Ltd Vs ACIT (Dated: May 27, 2016)

Whether purchase value of flats purchased by the assessee shall comprise of value of land, when it is specified in the sale deed that vendor has conveyed only the flats on ownership basis whereas title to the land shall be transferred to a society or other organisation and assessee does not have any title to the land - NO: ITAT

Whether depreciation benefit claimed on the flats as aforesaid shall be computed after deducting the value of land from the purchase price, even when the assessee has no title to such land - NO: ITAT

[2016-TIOL-1149-ITAT-DEL](#)

Bal Kishan Saraf Vs ACIT (Dated: May 12, 2016)

Whether when CIT(A) decides a matter based on a remand report of AO but fails to give assessee an opportunity of being heard, it would amount to breach of principles of natural justice - Yes: ITAT

[2016-TIOL-1148-ITAT-DEL](#)

ITO Vs Moradabad Development Authority (Dated: June 10, 2016)

Whether if there is no change in the object of the assessee being a charitable body, and the same is not denied by the AO as per the registration u/s 12AA, even then there can be a ground for disallowance u/s 11 - NO: ITAT

Whether when the Revenue has failed to make a case with respect to any change in the conditions for the registration, even then the provisions of Sec 2(15) can be invoked - NO: ITAT

[2016-TIOL-1147-ITAT-DEL](#)

Ram Kumar Rana Vs ITO (Dated: June 16, 2016)

Whether when the assessee is found to be an employee holding a civil post under a State, the provisions of section 10(10)(i) and 10(10AA) are fully attracted entitling the assessee to exemption u/s 10(10)(i) and 10(10AA) – YES: ITAT