

## HIGH COURT RULING (INCOME TAX)

[2014-TIOL-275-HC-MUM-IT](#)

**M/s Eleganza Jewellery Ltd Vs CIT (Dated: February 18, 2014)**

Income Tax - Writ - Sections 10A, 10AA, 147, 148 - RBI circular No.91 dated 1.04.2003 - Whether the assessment can be reopened when the issue of non receipt of convertible foreign exchange within a period of 6 months from the end of the assessment year was not the subject matter of original assessment - Whether when the issue whether the assessee has declared its book profits after reducing the amount of deductions u/s 10AA was not considered during the original proceedings, the assessment can be reopened - Whether there is any bar on reopening of an assessment even if there has been no failure to make full and true disclosure necessary for assessment within the period of 4 years from the end of the relevant AY.

[Also see analysis of the Order](#)

[2014-TIOL-274-HC-JHARKHAND-IT](#)

**CIT Vs Hitech Chemical Pvt Ltd (Dated: February 14, 2014)**

Income Tax - Sections 158BC, 158BFA - Whether in view of second proviso to Section 158BC the income disclosed by the assessee in the form of revised return would be liable for penalty.

[2014-TIOL-273-HC-KOL-IT](#)

**CIT Vs J J Leasing & Hiring Ltd (Dated: December 2, 2013)**

Income Tax - Sections 32A, 33(1)(a), 143(3), 254(2) - Whether the assessee is entitled to claim investment allowance u/s 32A, on the value of bottle washer machine, leased out by the assessee, as part of its business - Whether in case it has been allowed initially, the Tribunal can rectify and recall its earlier order in the appeal, confirming disallowance of investment allowance on the machine.

[2014-TIOL-272-HC-KERALA-IT](#)

**M/s Soundarya Textiles Vs ACIT (Dated: January 8, 2014)**

Income Tax - Sections 269SS, 271DD - contribution - promoters - Whether in case books of accounts of the assessee clearly shows that there was an outstanding amount lying, received as loan from 12 persons, it can be contended that it was borrowed by the promoter for business expansion purposes - Whether in such a case disallowance u/s 269SS can be avoided.

[2014-TIOL-271-HC-KERALA-IT](#)

**M/s Sunny Jacob Jewellers & Wedding Centre Vs DCIT (Dated: January 2, 2014)**

Income Tax - Sections 132, 144, 153A - search - sale bills - Whether material recovered during the search of current year can be considered as a valid ground to initiate proceedings u/s 153A in respect of various other assessment years also - Whether search u/s 132 can be initiated on the basis of adverse report of the Commercial Tax Department - Whether for making block assessment, there has to be a convincing evidence regarding the concealment of income for every year for the block period - Whether information gathered either during pre-search enquiry or during the course of search cannot be made use so far as six previous assessment years - Whether materials detected in a search conducted u/s 132 in the business premises of another assessee could be a reason or basis for best judgment assessment against the assessee - Whether suppression of Income in any year could be the sole reason for rejecting the return of any previous year and sole basis to resort to best judgment assessment u/s 144.

[2014-TIOL-270-HC-AHM-IT](#)

**Dineshchandra Bhailalbai Gandhi Vs Tax Recovery Officer (Dated: February 12, 2014)**

Income Tax - Section 226(3) - Whether deposits in PPF Account are immune from attachment for recovery of tax dues - Whether Rule 10 of Schedule II of the I-T Act exempts all such properties from attachment or sale.

[Also see analysis of the Order](#)

[2014-TIOL-269-HC-MUM-IT](#)

**Amar Tea Pvt Ltd Vs DCIT (Dated: February 20, 2014)**

Income Tax - Writ - Section 245 - Whether the notices issued u/s 245 are without jurisdiction in the absence of the stay application being disposed of by the AO.

[2014-TIOL-268-HC-AHM-IT](#)

**Gujarat Gas Co Ltd Vs ACIT (Dated: February 11, 2014)**

Income Tax - liability - Whether the token money received from the suppliers can be considered as the income of the current year, even if the assessee was following mercantile system of accounting - Whether such amount can be taxed in the subsequent year even if the liability in respect of the same has not been crystallised.

[2014-TIOL-267-HC-AHM-IT](#)

**Pratapbhai Virjibhai Patel Vs ITO (Dated: February 18, 2014)**

Income Tax - Section 68 - unaccounted cash credit - Whether in case it is clear from the remand report that the AO has failed to verify the identity, creditworthiness and genuineness of loan transactions despite being given opportunity to do so, the burden of establishing such facts thus shifts on the Revenue rather than on the assessee - Whether a copy of Tribunal's order can be considered as uncertified in case, the date is not apparent.

[2014-TIOL-264-HC-AHM-IT](#)

**CIT Vs Nirma Ltd (Dated: January 27, 2014)**

Kerala Agricultural Income-tax Act, 1991 - Section 9(4) - Whether investment in the industry engaged in centrifuging of field latex was entitled for deduction u/s 9(4).

[2014-TIOL-260-HC-KERALA-IT](#)

**Dawn Educational Charitable Trust Vs CIT (Dated : February 12, 2014)**

Income Tax - Sections 12A, 12AA - Trust - registration - object - Whether when the assessee-trust that runs a school for children of non-residents, excludes poor children from its ambit, can still claim to be charitable - Whether there is any live link between the nomenclature of the body and its main activities - Whether the Revenue is right in making inquiries before rejecting the application filed under Sec 12A.

[Also see analysis of the Order](#)

[2014-TIOL-259-HC-KERALA-IT](#)

**CIT Vs M/s Muthoot General Finance (Dated : January 29, 2014)**

Income Tax - Sections 31(1)(b), 37(1), 40(b)(iv), 40A (3), 68 - Interlocutory Application - Keyman Insurance - Whether in case a partnership firm is following cash system of accounting, excess interest allowed on partners capital account can be disallowed inspite of the fact that no actual interest was paid - Whether the interest payment to the partners of a firm are not covered u/s 40A(3) - Whether interest paid to a partner can be disallowed even if the same has been offered as income in the individual income tax return of assessee - Whether the additional documents brought on record cannot be taken into consideration as they were not part of material produced before the assessing officer as well as CIT (Appeals) and can be used to

assist the assessing officer to appreciate the stand of the assessee - Whether amount paid as premium on account of keyman insurance policy taken in the names of the partners of assessee firm, is allowable as a revenue expenditure.

[2014-TIOL-258-HC-KERALA-IT](#)

**Lachmandas & Sons Vs DCIT (Dated : January 3, 2014)**

Income Tax - Sections 2(14), 2(47), 143(3) - MOU - transfer - capital gains - Whether the definition of capital assets as indicated in Section 2(14) can be given a restrictive meaning to the extent of that property owned by the assessee himself - Whether in case as per the terms and conditions of the MOU entered into with the buyer, it is clear that rights in regard to the property will be transferred only after making entire payment, can it be assumed that the property was transferred at the date of signing MOU - Whether in such a case it can be pleaded that long term capital gains arise.

[2014-TIOL-257-HC-AP-IT](#)

**CIT Vs M/s Usha Kiran Movies Ltd (Dated : February 6, 2014)**

Income Tax - Sections 143(2), 260A - Whether the CIT can exercise his jurisdiction u/s 263 to reopen a case on the basis that one of the two possible views was taken by the Assessing Officer and such view was changed - Whether the income derived by the assessee connected with its business activity can be considered to be of capital in nature.

[2014-TIOL-256-HC-KAR-IT](#)

**CIT Vs M/s Texas Instruments (India) Pvt Ltd (Dated : February 17, 2014)**

Income Tax - Sections 80JJAA, 260A - Whether an assessee is entitled to exemption u/s.80JJAA admittedly when the assessee has employed its workmen for less than 300 days and has paid salary of more than 1600 which is contrary to conditions prescribed u/s.80JJAA.

[2014-TIOL-253-HC-KOL-IT](#)

**CIT Vs M/s Karam Chand Thapar & Bros (Coal Sales) Ltd (Dated : February 17, 2014)**

Income Tax - Transport charges - Contract - Whether the order of the Tribunal is perverse in law as well as in fact, in case it is passed by directing the allowance without considering the facts on record - Whether an appeal contesting question of fact only can be filed before the High Court against a perverse order of the Tribunal.

[2014-TIOL-252-HC-DEL-IT](#)

**CIT Vs Chd Developers Ltd (Dated : January 22, 2014)**

Income Tax - Section 80IB(10) - commercial construction - approval - Whether deduction u/s 80IB(10) can be granted even if project completion certification has not been issued by the prescribed authority - Whether a local authority is responsible to approve the construction projects which are expected to contemplate future amendment in the statute and approve and/ or carry out constructions maintaining the ratio of residential housing and commercial construction as provided by the Act - Whether an assessee has the authority to approve the same.

[2014-TIOL-251-HC-DEL-IT](#)

**CIT Vs B L Passi ( Dated : February 10, 2014)**

Income Tax - Sections 32(1), 41(2), 143(3), 260A - depreciation - balancing charge - hire charges - Whether in case the sale consideration of truck is directly received by the assessee from the finance company, the sale transaction becomes doubtful - Whether an automobile dealer using assets for its business purpose can claim depreciation on the same - Whether such assets can be considered as to be used for business purpose in case hire charges are received in that regard.

[2014-TIOL-247-HC-MAD-IT](#)

**Sri Kailash Sarda Vs CIT (Dated : February 10, 2014)**

Income Tax - Sections 132, 132A, 143(3), 158BC, 158BD - Keywords - "block assessment", "search operation". Whether the assessment made based on the materials seized in the course of the search operation of two other persons sharing the same premises with the assessee, can be considered as assessment made u/s 158BD of the Income Tax Act - Whether when the assessee has responded to the notice issued u/s 158BC, filed its return and participated in the assessment proceedings, can later challenge the jurisdiction of the block assessment merely because the search warrant u/s 132 was not issued in his name - Whether reference to Section 143(3) notice read with proceedings u/s 158BC does not make the assessment as the one not falling u/s 158BD - Whether when the AO has to proceed for block assessment, the only chapter applicable in a given set of circumstances is Chapter XIV-B.

[Also see analysis of the Order](#)

[2014-TIOL-246-HC-DEL-IT](#)

**CIT Vs M/s Maruti Suzuki (India) Ltd (Dated: February 21, 2014)**

Income tax - Section 254(2A) - Stay of Demand - Whether in view of third proviso to section 254(2A), the Tribunal cannot extend stay beyond the period of 365 days from the date of first order of stay even if the assessee is not at fault - Whether in case default and delay is due to lapse on the part of the Revenue, the department should undertake not to recover the demand as third proviso to Section 254 (2A) does not bar or prohibit the Revenue or departmental representative from making such statement.

[2014-TIOL-245-HC-MAD-IT](#)

**M/s Indian Bank Vs DCIT (Dated : February 11, 2014)**

Income tax - Sections 37, 147 - Whether when there is no fresh material available with the assessing officer and there was a mere change of opinion, the reassessment proceedings were not valid - Whether the assessee is entitled for expenditure incurred for interest payment for broken period - Whether the assessee is entitled for excess rate of interest paid to PSUs as such payment was not opposed to the RBI circular.

[2014-TIOL-244-HC-DEL-IT](#)

**CIT Vs Income Tax Settlement Commission (Dated : February 10, 2014)**

Income tax - Section 245C(1), 245D, 245H - Whether when the assessee failed to satisfy the twin conditions under section 245H(1) i.e. (i) full and true disclosure of income (ii) co-operation from the assessee in the proceedings, ITSC is not justified in granting immunity from prosecution and penalty imposable under IT Act.

[2014-TIOL-241-HC-KOL-IT](#)

**M/s Maritime Overseas Vs CIT (Dated : January 28, 2014)**

Income Tax - Section 80HHB - project - Whether when the CIT(A) has given detailed findings about the project being 'foreign' in nature, Sec 80HHB benefits can be disallowed by a mere cryptic order passed by the Tribunal - Whether such project work can be categorised as a mere repair and maintenance work.

[Also see analysis of the Order](#)

[2014-TIOL-240-HC-DEL-IT](#)

**M/s Bon Sales (P) Ltd Vs CIT (Dated: February 20, 2014)**

Income Tax - Sections 8, 68 - attributive or "deemed" income - Whether in case the identity of a transaction and the genuineness are established, the burden cast upon the assessee is said to be discharged, and the Assessing Officer in order to invoke Section 68, has to probe further and discharge the onus placed upon the Revenue - Whether there is any requirement for any authority for the proposition that the scope of enquiry of lower authority or Court in the face of a remand is confined to the points required of it to return a finding.

[2014-TIOL-239-HC-MUM-IT](#)

**Shcil Services Ltd Vs ACIT (Dated : February 7, 2014)**

Income Tax - Writ Petition - Sections 40A(2)(b), 194H & 194J - Whether when the provisions of Sec 194H specifically apply to brokerage payments the Revenue's contention that it attracts provisions of Sec 194J and then denying stay of demand raised by making disallowance u/s 40A(2)(b) is not justifiable particularly when the assessee's payment of sub-brokerage charges has been allowed in the past.

[2014-TIOL-236-HC-KAR-IT](#)

**CIT Vs M/s Foresee Information Systems (P) Ltd (Dated: February 12, 2014)**

Income tax - Sections 10A(2)(ii), 10B, 45(1), 80HHE, Circular 1 of 2005 - software export - STPI - DTA - Whether Sec 10A benefits are not available when a partnership firm gets converted into a company with partners becoming shareholders and no transfer of assets takes place.

[Also see analysis of the Order](#)

[2014-TIOL-235-HC-KAR-IT](#)

**CIT Vs M/s Vasudev Construction (Dated: January 30, 2014)**

Income Tax - Sections 132, 132A, 133(6), 143(2), 142(1), 158BD, 260A - search - Whether the valuation arrived at in respect of a Building by the DVO is a mere opinion and the same cannot be taken into account for the purpose of bringing the difference in the valuation of the building as the undisclosed income for the Block Period without actually examining the correctness of the finding recorded by the Valuation Officer - Whether the assessment for block period can only be made on the basis of evidence found as a result of search or requisition of books of account or documents and such other materials or information as are available with the Assessing Officer.

[2014-TIOL-234-HC-DEL-IT](#)

**Dholadhar Investment Pvt Ltd Vs CIT (Dated: January 31, 2014)**

Income Tax - Section 254(2) - double addition - Whether the Tribunal is duty-bound to consider all the grounds, the evidence pro and con, the contentions of the parties before it and all other material brought to its notice in a judicial spirit and should not feel incommoded by technicalities - Whether a Tribunal can review its own order.

[2014-TIOL-233-HC-AHM-IT](#)

**Gujarat Carbon & Industries Ltd Vs ACIT (Dated: February 12, 2014 )**

Income Tax - Writ Petition - Sections 32A, 147, 148 - Whether reopening of assessment u/s 147 beyond a period of four years is justified when there was no failure on part of the assessee to disclose truly and fully all material facts and even in the reasons recorded, there was no suggestion that the income chargeable to tax had escaped assessment for the failure of the assessee to disclose truly and fully all material facts.

[2014-TIOL-232-HC-ALL-IT](#)

**CIT Vs Tricone Cements Pvt Ltd (Dated: February 13, 2014)**

Income Tax - Section 271(1)(c) - Whether penalty u/s 271(1)(c) can be imposed when on setting off the concealed income against any loss incurred by the assessee under any other head of income or brought forward from earlier years, the total income is reduced to a figure lower than the concealed income or even to a minus figure.

[2014-TIOL-231-HC-P&H-IT](#)

**CIT Vs Shri K D Prabhakar (HUF) (Dated: February 3, 2014)**

Income Tax - Sections 139(8), 143(3), 147, 148, 154, 215, 217 - Whether interest can be charged with retrospective effect on additional compensation received by an assessee on account of compulsory acquisition of the land by the State Government.

[2014-TIOL-229-HC-DEL-IT](#)

**Ashwani Kumar Goel Vs Income Tax Settlement Commission (Dated: February 10, 2014)**

Income Tax - Sections - 142(2A), 158BE, 245(1), 245 D(4) - Income Tax Settlement Commission (SETCOM) - time barring assessment - search - Whether mere filing of an application for settlement would adversely affect the powers of the Assessing Officer in any manner - Whether the SETCOM is allowed to review its own order - Whether



the remedy provided under section 245C, as a machinery provision for effecting settlement of tax disputes, is only in the nature of a option open to the assessee who desired to settle his tax matters.

[Also see analysis of the Order](#)

[2014-TIOL-228-HC-DEL-IT](#)

**Rasalika Trading And Investment Co Pvt Ltd Vs DCIT (Dated: February 14, 2014)**

Income Tax - Writ - Sections 143(3), 147, 148 - stale information - reassessment - Whether a notice for reassessment issued merely on the basis of an investigation report is sufficient to reopen an assessment - Whether stale information, which was available at the time of the original assessment and used by the AO during the completion of proceedings u/s 143(3), can be a basis for reopening of an assessment order.

[2014-TIOL-227-HC-DEL-IT](#)

**M/s Mahashay Chunnilal Vs DCIT (Dated: February 5, 2014)**

Income tax - Section 148 - Whether AO has to apply his mind to any information in form of the valuation report and must form a belief thereon that there is escapement of income, before issuing notice u/s 148 without which the reopening of assessment is not valid.

[2014-TIOL-226-HC-MUM-IT](#)

**M/s Crown Consultants Pvt Ltd Vs CIT (Dated: February 14, 2014)**

Income Tax - Writ Petition - Sections 147, 148 - Whether it was open to the assessee to raise fresh objections before the Court which the AO had no occasion to deal with in respect of reopening of Assessment u/s 147.

[2014-TIOL-225-HC-KOL-IT](#)

**ITC Ltd Vs CIT (Dated: February 3, 2014)**

Income Tax - Section 43B - Whether the liability of the earlier years discharged, can subsequently be allowed to be deducted - Whether the assessee in all cases, maintaining books of accounts in a mercantile system, can be permitted to deduct the amount paid in respect of liability which was incurred in the earlier years.

[2014-TIOL-224-HC-KERALA-IT](#)

**The South Indian Bank Ltd Vs CIT (Dated: January 22, 2014)**

Income Tax - Sections 36(1)(vii), 36(1)(viia), 36(2), 43B(f) - 'jewellery sales surplus' - leave encashment - Whether in case of a banking concern, the bad debt is to be allowed only to the extent it exceeds the provision created for bad or doubtful debts arising out of rural advances - Whether the bad debt relating to non rural branches in excess of the credit balance of the provisions for bad debts created u/s 36(1)(viia) alone is admissible for deduction u/s 36(1)(vii) - Whether in case decision regarding a disallowance made by the Revenue is pending in an SLP before the Apex Court, assessee can claim stay of the said disallowance - Whether the surplus outstanding in the assessee's accounts acquired the character of trade surplus in case the assessee has not credited the said sum in their P&L account and there was nothing to show that there is cessation of liability.

[2014-TIOL-221-HC-KOL-IT](#)

**CIT Vs Mcleod Russel (India) Ltd (Dated: February 10, 2014)**

Income Tax - Sections 43B, 80HHC - depreciation - energy saving device - double deduction - Whether a waste heat recovery equipment can be considered as an energy economiser enabling saving of over 40% as compared to conventional machinery, entitled to 100% depreciation - Whether valuation of closing stock should be made ignoring the amount of cess paid when the same was debited - Whether in such case the net effect will be nil on deduction of the same has to be allowed from the income of next year - Whether in this case there would be a double deduction - Whether export turnover should be the total of the amount brought to India and the amount paid as brokerage outside India ignoring the fact that the amount paid as brokerage is not made by appropriate remittances from India.

[2014-TIOL-220-HC-KOL-IT](#)

**Birla Corporation Ltd Vs CIT (Dated: February 7, 2014)**

Income Tax - Sections 14A, 260A, 295(4) - rule 8D - Whether the provisions of rule 8D have prospective effect - Whether even prior to introduction of rule 8D, the Assessing Officer was duty bound to determine the expenditure which was incurred in relation to income which does not form part of the total income as per Rule 8D.

[2014-TIOL-219-HC-MAD-IT](#)

**Marg Constructions Ltd Vs ACIT (Dated: February 12, 2014)**

Income tax – Sections 4, 32 – Sham Transaction – Whether the transaction of sale and lease back which is made in such a manner to get benefit of depreciation and interest expenditure without proving that assessee had actually acquired the assets and then leased back, is correctly considered as sham and depreciation is disallowed – Whether when the assessee received full amount towards contract and the work was completed, the amount shown as advance received against the contract is correctly considered as income.

[2014-TIOL-218-HC-KAR-IT](#)

**CIT Vs FR Mullers Charitable Institutions (Dated: February 10, 2014)**

Income tax – Sections 11, 12, 13, 164, 263 - Whether if one of the requirements for satisfaction for taking action u/s 263 of the Act is absent, then recourse cannot be taken to Section 263 of the Act – Whether in case of contravention of Section 13(1)(d), maximum marginal rate of tax u/s 164(2), proviso is applicable only to that part of income of the Trust which has forfeited exemption and not the entire income.

[2014-TIOL-217-HC-ALL-IT](#)

**CIT Vs M/s Modi Xerox Ltd (Dated: February 12, 2014)**

Income Tax - Sections 36 (1)(vii), 36(2), 37(1), 80HH, 80I, 80AB, 80B, 80HH - manufacturing - sales - scrap - Whether addition on account of guest house expenses incurred can be made on estimation basis, in case it is proved that the assessee has not incurred any other amount except rent - Whether the scrap generated from the industrial units established has direct and immediate nexus with the industrial undertaking since the said scrap has been generated from the manufacturing process itself - Whether proceeds from sale of such scrap material is to be considered for the purpose of allowing the benefit of Section 80-HH to the assessee.

[2014-TIOL-215-HC-P&H-IT](#)

**CIT Vs M/s Satish Estate Pvt Ltd (Dated: January 21, 2014)**

Income Tax - Sections 143(3), 260A, 263 - land - valuation - Whether addition made by the AO on account of undervaluation of closing stock of the land as the civil suit is filed at the end of year, which would have no impact on the value and that the events that took place in the subsequent year would have no bearing on the value of closing stock - Whether addition can be made on account of undervaluation of closing stock of the land as the assessee has not given any basis as to how he arrived at this figure .

[2014-TIOL-212-HC-KERALA-IT](#)

**M/s Medical Land Vs CIT (Dated: January 29, 2014)**

Income Tax - Sections 32, 132(4), 158B(b), 158BB, 271(a), 271(1)(c) - search - undisclosed income - valuation report - building - Whether depreciation in case of a rented building can be allowed as a business expenditure u/s 32 - Whether voluntary disclosure of an assessee made u/s 132(4) can be rejected in case, revenue has not filed any corroborative evidence against it - Whether the income assessed under Chapter 14B can be included in the regular assessment of any previous year included in the block period - Whether penalty can be imposed under Section 271 (c) where undisclosed income is determined under Chapter 14B - Whether the possibility of penalty can be a reason to require that it can be treated as undisclosed income only when the claim is found to be made deliberately.

[Also see analysis of the Order](#)

[2014-TIOL-211-HC-DEL-IT](#)

**Mohan Gupta (HUF) Vs CIT (Dated: January 28, 2014)**

Income Tax - Writ Petition - Sections 147, 148 - Whether reopening of the assessment is justified when reassessment is not on the basis of new information or facts that have come to the fore but rather, a reappraisal or review of the facts that were provided along with the original return filed by the assessee.

[2014-TIOL-210-HC-DEL-IT](#)

**Onassis Axles Pvt Ltd Vs CIT (Dated: February 13, 2014)**

Income tax - Section 68 - Whether when after enquiry made by the AO, it is observed that the together with the share applicants' lack of resources and the woefully inadequate share capital, as well as the authorized and subscribed share capital of the assessee showed that the transaction claimed to have resulted in receipt of share money was dubious, addition is correctly made by AO under section 68 of the Act.

[2014-TIOL-209-HC-DEL-IT](#)

**M/s Ralson (India) Ltd Vs DCIT (Dated: January 2, 2014)**

Income Tax - Writ Petition - Sections 143(2), 147, 148, 263 - Whether the reassessment notice served to the assessee in respect of the year 1990-91 is justified when there is no material or information on record that relates to income in 1990-91 that may justify the reopening of assessment.

[2014-TIOL-208-HC-MAD-IT](#)

**CIT Vs M/s TTG Industries Ltd (Dated: February 3, 2014)**

Income tax - Sections 32, 254(2) - Whether when the Tribunal order has caused prejudice to the assessee and such prejudice is attributable to the Tribunal's mistake, the order passed by the Tribunal under Section 254 (2) of the Act is wholly within jurisdiction - Whether the assessee is entitled for depreciation @ 100% on machinery and plant used in manufacture of wind mills.

[2014-TIOL-207-HC-AHM-IT](#)

**Me And Mummy Hospital Vs ACIT (Dated: February 12, 2014)**

Income tax - Sections 69, 69A, 69B, 142A - Whether when neither from the order of reference nor from any other material, the Revenue could point out that AO had invoked the provisions of sections 69, 69A or 69B of the Act and in the process desired to obtain the estimate of unexplained investment or expenditure and for which purpose DVO's report was called, reference to the valuer is not permissible.

[2014-TIOL-206-HC-KERALA-IT](#)

**Smt Thankamma Oommen Vs ACIT (Dated: January 15, 2014 )**

Income Tax - Sections 2(22)(e), 143(2), 144, 148 - deemed dividend - loans - money lending - Whether when the company had no income from its main business of money lending but had earned interest and dividend by investing in shares, the loan advanced to its MD is to be construed as deemed dividend in the hands of the MD.

[Also see analysis of the Order](#)

[2014-TIOL-203-HC-AHM-IT](#)

**Rajmoti Industries Vs JCIT (Dated: February 3, 2014)**

Income Tax - Section 145 - Keywords - "oil extraction", "power consumption", "work in progress"

Whether additions are warranted when there is a substantial increase in consumption of electricity but without corresponding increase in production and also no mention of work-in-progress in books - Whether merely providing an explanation that Electricity Board would issue bills for minimum contracted units, whether they were consumed or not, can constitute sufficient evidence for showing the discrepancy between the power consumption and actual production - Whether the books of accounts can be rejected when in addition to the huge discrepancy between the productivity compared with the electricity consumption, the assessee has also not recorded the work in progress in its books of accounts

[Also see analysis of the Order](#)

[2014-TIOL-202-HC-DEL-IT](#)

**CIT Vs Empire Builtech Pvt Ltd (Dated : January 27, 2014)**

Income Tax - Sections 68, 133 (6) - survey - investors - enquiry - Whether initial burden to show as to the genuineness of the identity of the individuals or entities which seek to subscribe to the share capital is on the assessee - Whether once the relevant facts are furnished, the onus to prove the genuineness of the parties concerned, shifts to the Revenue.

[2014-TIOL-200-HC-MUM-IT](#)

**Aroni Commercials Ltd Vs Dy.CIT (Dated : February 11, 2014)**

Income tax – Sections 147, 148 – Whether when the assessee submitted that the its petition against notice issued u/s 148 is pending, the action of the AO in passing the order in undue haste even before expiry of four weeks from the date of receipt of order by petitioner rejecting the objections, is an attempt to overreach the Court – Whether when there is a change of opinion, the notice issued u/s 148 is not a valid notice and assessment is to be set aside.

[2014-TIOL-199-HC-KAR-IT](#)

**CIT Vs M/s H M Constructions (Dated : January 20, 2014)**

Income Tax - Sections 147, 148, 151, 260A - search - Whether causing disappearance of certain documents from the record including reasons recorded by the AO as contemplated u/s 148(2) and its approval, if any, obtained u/s 151, may be considered as innocent - Whether in the absence of order granting approval by the Commissioner u/s 151 or in the absence of any indication in the orders passed by the authorities including the order of the Tribunal or the materials on record that such approval was obtained, it is possible to assume that such approval u/s 151 is obtained.

[2014-TIOL-198-HC-AHM-IT](#)

**CIT Vs Bhogilal Ramjibhai Atara (Dated : February 4, 2014)**

Whether it amounts to remission or cessation of liability merely because when many of the creditors were not found at the given address and some of them stated that they had no dealing with the assessee - Whether merely on these grounds the outstanding liability amount can be added as deemed income u/s 41(1).

[2014-TIOL-197-HC-AHM-IT](#)

**Sarla Rajkumar Varma Vs ACIT (Dated : February 11, 2014)**

Income tax – Sections 80IB (10), 148 – Whether when AO examined the claim of deduction u/s 80IB in original assessment proceedings, it would now not be open for AO to reexamine the claim on the premise that a certain element of the claim was not gone into at the time of original assessment proceedings as it was mere change of opinion on the basis of which assessment cannot be reopened.

[2014-TIOL-196-HC-MAD-IT](#)

**CIT Vs M/s TVS Motors Ltd (Dated : January 9, 2014)**

Income tax – Sections 31, 32, 35D, 43B, 80HHC – Whether the assessee is entitled to deduction u/s 80HHC in respect of foreign exchange income received by it on account forward contract – Whether the assessee is entitled for depreciation on temporary car shed @ 100% - Whether the claim of assessee research and development under section 35D is allowable even though the assets had not come into existence – Whether expenditure incurred on dies and moulds is allowable under section 31 of the Act as these are not independent of the plant and machinery, but are parts of the machinery and the expenditure is towards current repair – Whether the payment made on the entry tax demand is to be allowed and its adjustment against the Sales Tax assessment has nothing to do with deduction under Income tax Act.

[2014-TIOL-193-HC-AHM-IT](#)

**CIT Vs Nirma Ltd (Dated: January 27, 2014)**

Income Tax - Sections 80I, 80HHC - Whether Tribunal is right in deleting the disallowance of discount and transport income made by AO for the purpose of calculation of deduction u/s 80I & 80HH and confirmed by CIT(A) - Whether the gross income be excluded or should it be only net, be so excluded when certain income of the assessee was excluded from the claim of deduction u/s 80I or 80HH.

[2014-TIOL-190-HC-AP-IT](#)

**M/s Kamma Sangham Vs DIT (Dated: January 22, 2014)**

Income Tax - Sections 11, 12, 12AA - Keywords - "corpus funds", "charitable purpose", "application of funds" - Whether when application of the fund is not made for charitable activity but for construction of the building, which does not directly reflect the charitable activities, the benefit of section 11 and 12 can still be availed - Whether once the charitable institution gets registered u/s 12AA, it ipso facto entitles the assessee to get the benefit under Section 11 or 12 - Whether the assessee has to establish that income derived from property held under trust wholly for charitable or religious purposes to the extent to which such income is applied to such purposes.

[Also see analysis of the Order](#)

[2014-TIOL-188-HC-AHM-IT](#)

**Deepkiran Foods Pvt Ltd Vs ACIT (Dated: December 17, 2013)**

Income Tax - Section 10B - EOU - manufacture - Whether when the assessee, engaged in exports, outsources the preparation of food items and does not supply any raw materials to its jobworkers, it can even then claim Sec 10B benefits.

[Also see analysis of the Order](#)

[2014-TIOL-187-HC-KAR-IT](#)

**M/s Koolnest Pvt Ltd Vs DCIT (Dated: December 17, 2013)**

Income tax – Section 80IA – ‘Manufacturing’ – Whether the activity of purchase of air-conditioning system and units of large capacities, manufacturing the ducting, erection of system, providing electrical paneling controls and installations would be treated as manufacturing for claiming deduction u/s 80IA.

[2014-TIOL-186-HC-ALL-IT](#)

**Smt Pratibha Garg Vs CIT (Dated: December 13, 2013)**

Income tax - Sections 179, 264 - Whether when the department has accepted that the Director was an inactive director and there was no neglect, misfeasance or breach of duty on the part of the assessee and the department has not made any efforts to recover the tax dues from the company, even then the provisions of section 179 can be invoked against the assessee.

[2014-TIOL-184-HC-AHM-IT](#)

**CIT Vs Mukesh Travels Company (Dated: January 7, 2014)**

Income Tax - Sections 40(a)(ia), 194C(2) - contract - transportation - hire charges - agency - Whether when the assessee enters into agreement for transporting employees and guests of a Research Institute and hires certain vehicles on rent to fulfil its obligations, any TDS liability u/s 194C arises on payments made in this regard - Whether merely a contract of hiring of an agency by the contractor during the course of execution of the work is sufficient to apply implication of a contract.



[Also see analysis of the Order](#)

[2014-TIOL-183-HC-AHM-IT](#)

**CIT Vs Madhav Enterprise Pvt Ltd (Dated: January 22, 2014)**

Income Tax - Sections 68, 269SS, 269T, 271D, 271E - deposit - advance - penalty - loan - earnest money - Whether advances received against the booking of shops and offices can be treated as deposit within the meaning of section 269SS and 269T - Whether penalty u/s 271E can be levied in respect of contravention of the provision of sections 269SS on that amount received in cash - Whether in case an assessee receives certain amount from prospective buyers as advance money, it is a loan or deposit - Whether when such amount is returned without interest, section 269T can be made applicable to that.

[2014-TIOL-182-HC-AHM-IT](#)

**CIT Vs Gujarat Co-Op Milk Marketing Federation Ltd (Dated: January 23, 2014)**

Income Tax - Sections 12A, 80G(2)(d), 80G(5C) - depreciation - temporary structures - Whether in case an amount spent on construction is deducted as revenue expenditure, it can be said that an assessee has acquired capital asset - Whether construction of building on a leasehold land results into only a business advantage for the assessee - Whether donation granted u/s 80G can be denied in case subsequent to the donation, any part of the income of the institution or fund has become chargeable to tax due to non-compliance with any of the provisions of section 11, section 12 or section 12A .

[2014-TIOL-181-HC-AHM-IT](#)

**CIT Vs Daniel Measurement And Control India Pvt Ltd (Dated: January 27, 2014)**

Income Tax - Sections 36 (1)(vii), 254 (2) - good debts - bad debts - Whether it is necessary for an assessee to establish that the debts, in fact have become irrecoverable - Whether deduction for bad debts can be allowed in case it is written off as irrecoverable in the accounts of the assessee - Whether department could question the fresh order passed by the Tribunal merely on the ground that in exercise of rectification powers, it could not have passed the present order as the error was not apparent from the face of the record - Whether a Tribunal can review an order passed by it in an appeal filed by the revenue by exercising jurisdiction u/s. 254 (2).

[2014-TIOL-179-HC-AHM-IT](#)

**CIT Vs Rajkot Municipal Corporation (Dated: January 21, 2014)**

Income Tax - Sections 10(20), 28, 56, 142(1) - Licence fee, hoarding charges, local authority, income from other sources - Whether when municipal authorities collect licence fees for putting up hoardings either on municipal land or private land, such receipt is to be treated as business income as per provisions of Sec 28.

[Also see analysis of the Order](#)

[2014-TIOL-178-HC-AHM-IT](#)

**CIT Vs Gujarat Alkalies And Chemicals Ltd (Dated: January 20, 2014)**

Income Tax - Sections 32A, 32(1)(ia) - toners - gas cylinders - computers - Whether the additional depreciation on computers installed in the factory premises can be disallowed, without appreciating that the computers are office appliances only, whether installed in factory or office - Whether computers are the part of machinery and plant eligible for additional depreciation u/s 32(1)(ia) - Whether any vessel that contains gas and is used either for transportation or storage would satisfy the requirement of being a gas cylinder - Whether there can be a universal preposition of law that computers are used only in offices and not for manufacturing activities - Whether computer installed in office premises can be held as part of plant and machinery, entitled for additional depreciation u/s 32A.

[2014-TIOL-177-HC-AHM-IT](#)

**Kaushal H Patel Vs ITO (Dated: January 15, 2014)**

Income Tax - Sections 68 - unexplained income - Whether in case an explanation offered by the assessee about the nature and source of amount credited in its books is not satisfactory, the burden is on the assessee to rebut the same - Whether in case assessee fails to rebut the same, it can be held against the assessee and the said amount credited can be considered as an income u/s 68.

[2014-TIOL-176-HC-AHM-IT](#)

**CIT Vs Bharat G Patel (Dated: January 28, 2014)**

Income Tax - Sections 143(2), 143(3), 158BC, 263, 292BB - block assessment - penalty - mandatory requirement - Whether in the absence of a valid notice u/s 143(2) within the time permitted, the block assessment order itself becomes invalid - Whether in case the Assessing Officer failed to issue notice within the time limit merely because the assessee participated or that the notice was issued later on, it would cure the jurisdictional defect .

[2014-TIOL-175-HC-MUM-IT](#)

**ICICI Prudential Life Insurance Co Ltd Vs CIT (Dated: January 28, 2014)**

Income Tax - Writ - Sections 143(3), 156, 220(6), 245 - refund - demand - stay - Whether it is open for the Lower Authority to ignore the binding decision of a Superior Authority - Whether such an order of a superior authority can be ignored in case it has been stayed by an order of a higher authority.

[2014-TIOL-174-HC-DEL-IT](#)

**M/s Ralson India Ltd Vs Dy.CIT (Dated: January 3, 2014)**

Income Tax – Sections 147, 148 – Keywords – "tangible materials", "reasons to believe", "change of opinion", "recording satisfaction" - Whether "tangible material" that can lead to "reasons to believe" for reopening of assessment must be material that is attributable to the assessee – Whether once certain material was considered by the AO in respect of which an enquiry has been made, mere failure to record that the explanation was satisfactory, would constitute "reason to believe" justifying re-assessment proceedings.

[2014-TIOL-173-HC-KERALA-IT](#)

**M/s M Far Hotels Ltd Vs CIT (Dated: January 24, 2014)**

Income Tax - Sections 143(1), 154(1)(b) - delay - revision - rectification - interest - waiver - Whether the mistake on the part of assessee in neither challenging the assessment order nor filing revised return, can be treated as a mistake apparent on the face of record so far as the intimation sent by the department - Whether the same can be allowed to be rectified treating it as a mistake in the intimation of the Department.

[2014-TIOL-172-HC-AHM-IT](#)

**Sureshchandra M Shah Vs ACIT (Dated: January 27, 2014)**

Income Tax - Sections 48, 214, Circular No 687 of 1994 - Whether the Kisan Vikas Patras were capital asset u/s 214 and can be accounted for when matured at the cost indexation when the assessee was following mercantile system of accounting.

[2014-TIOL-171-HC-AHM-IT](#)

**CIT Vs Surat Vankar Sahakari Sangh Ltd (Dated: January 17, 2014)**

Income Tax - Section 80P (2) - Whether exclusion clause of subsection (4) of Section 80P(4) would apply when the assessee was a cooperative credit society.

[2014-TIOL-170-HC-AHM-IT](#)

**DIT Vs Sabarmati Ashram Gaushala Trust (Dated: January 15, 2014)**

Income Tax - Section 2(15) - Whether proviso to section 2 (15) will apply merely because while carrying out the activities for the purpose of achieving the objects of the Trust, certain incidental surpluses were generated.

[2014-TIOL-169-HC-AHM-IT](#)

**Pratham Developers Vs ITO (Dated: January 29, 2014)**

Income Tax - Sections 80IB(10), 271(1)(c) - development projects - stay - demand - Whether in case an appeal is pending before the CIT(A), gross inconvenience would be caused to the petitioner if the petitioner is required to deposit 50% of the pending tax demand.

[2014-TIOL-161-HC-AHM-IT](#)

**Anupam Tele Services Vs ITO (Dated : January 22, 2014)**

Income Tax - Section 40A(3), Rule 6DD - Keywords - "cash payments", "bogus payments", " business expediencies -Whether when neither the genuineness of the payment nor the identity of the payee are doubted, the payments can be disallowed as per section 40A(3) merely because it was paid in cash - Whether cash payments made in excess of Rs 20000/- can be disallowed u/s 40A(3) although they are paid out of genuine business expediency - Whether when the assessee's case does not fall within the expressed exceptions contained in Rule 6DD , the exemption from rigors of section 40A(3) are not available - Whether exceptions given in Rule 6DD are exhaustive in nature - Whether section 40A(3) mandates assessee not to make payment in cash in excess of Rs 20,000/- even at the cost of delay and loss to its business - Whether the intention of section 40A(3) is limited to curb only fraudulent and bogus cash payments.

[Also see analysis of the Order](#)

[2014-TIOL-160-HC-MUM-IT](#)

**Mr Devdas Rama Vs CIT (Dated : January 15, 2014)**

Income Tax - Writ - Sections 10(10C), 119(2)(b) - early retirement - TDS - Whether in case the Revenue has not disputed the claim of the assessee for refund on merits, it has the liberty to deny the same on the basis of mere hyper technical view of limitation.

[2014-TIOL-159-HC-MAD-IT](#)

**DIT Vs M/s Seervi Samaj Tambaram Trust (Dated : January 27, 2014)**

Income Tax - Sections 11(1)(a), 12A, 12AA - trust - charitable - religious - Whether a trust cannot commence its operations without the grant of registration u/s 12A - Whether registration cannot be granted merely on the basis that on the date of application, assessee trust had not commenced its activities - Whether the continuance of registration of a trust is further a subject matter of scrutiny by the Commissioner as contemplated u/s 12AA(3) - Whether the registration of a trust u/s 12AA can be denied at the threshold without any cogent reasons.

[2014-TIOL-158-HC-AHM-IT](#)

**Gujarat State Fertilisers And Chemicals Ltd Vs DCIT (Dated : January 20, 2014)**

Income Tax - depreciation - plant & machinery - Whether in case assessee has no additional evidence to produce before the CIT(A), remand of the case to the same authority is a futile exercise - Whether in such a case, Tribunal can decide the issue on the basis of existing evidences only.

[2014-TIOL-157-HC-JHARKHAND-IT](#)

**Mahabir Prasad Rungta Vs CIT (Dated : January 9, 2014)**

Income Tax - Sections 132(4A), 158BC - Evidence Act - Section 34 - Keywords - "rebuttable presumption", "loose sheets", "evidentiary value", "seized documents" - Whether chits/loose sheets seized during the search, can be regarded as "documents" within the meaning of section 158B(b) - Whether such loose sheets holds any evidentiary value - Whether section 132(4A) raises a rebuttable presumption in favour of the Department - Whether additions can be made on the basis of seized documents including loose sheets, when such documents belonged to the assessee with contents being correct, but no rebuttal evidence produced by the assessee

[2014-TIOL-156-HC-KERALA-IT](#)

**CIT Vs Shri G P Josekuttan (Dated : December 16, 2013)**

Income Tax - Sections 142(1), 144, 147, 148 - presumptive investments - Whether in case no details were furnished regarding the income from commission agency business, assessee did not maintain any books of accounts, penalty proceedings for concealment of income can be initiated - Whether the treatment of agricultural income as income from undisclosed sources is reasonable and is in accordance with law.

[2014-TIOL-154-HC-MUM-IT](#)

**DIT Vs Maharashtra Housing And Area Development Authority (Dated : February 4, 2014)**

Income Tax - Recovery - Bank account attached and Rs. 160 Crores withdrawn by Income Tax Department - Tribunal orders return of the amount - the action of the Assessing Officer was against the elementary principles of rule of law; shocking to the judicial conscience : The petitioner revenue and the Assessing Officer would do well to remember that we live in State which is governed by Rule of law. It is primary obligation of the officers of the State that it follows the law laid down by the Courts in letter and spirit before taking any coercive action.

[2014-TIOL-152-HC-AHM-IT](#)

**Kishan Cattle Feed Industries Vs ITO (Dated : January 23, 2014)**

Income Tax - Whether in case the CIT(A) and the Tribunal on the basis of evidence produced, concluded that the book results did not reflect correct picture, assessee can further argue against it before the High Court.

[2014-TIOL-151-HC-KERALA-IT](#)

**CIT Vs M/s Koncherry Coir Factories (Dated : January 24, 2014)**

Income Tax - Section 80HHC - Whether an assessing officer can by way of an assessment order, diminish the export turnover by reducing the foreign commission and thereby reducing the claim u/s 80HHC.

[2014-TIOL-150-HC-ALL-IT](#)

**CIT Vs M/s Arvind Footwear Pvt Ltd (Dated : January 17, 2014)**

Income Tax - Section 80IB - duty drawback - Whether in case the Tribunal has merely remanded the matter to CIT(A) for recording a finding, the appeals against it are maintainable - Whether law declared by the Supreme Court shall be binding on all Courts within the territory of India in every case.

[2014-TIOL-149-HC-MAD-IT](#)

**CIT Vs Shri K E Gnanavelraja (Dated : January 27, 2014)**

Income Tax - Sections 68 - unexplained credit - Whether in case an amount received from a person was kept as advance, it can be presumed that such an amount would be taxable as income of the recipient in the year of receipt only.

[2014-TIOL-145-HC-ALL-IT](#)

**CIT Vs Vihangam Yoga Prachar And Social Welfare Trust (Dated : January 3, 2013)**

Income Tax - Sections 80G(5)(vi), 260A - yoga camps - charitable activity - Whether if the assessee-Trust which has listed out many charitable activities as objectives, has been able to organise only yoga camp, Section 80G benefits are not available to it - Whether the statute requires that in order to acquire the status of a trust, assessee should carry out all the activities which are mentioned in the objects clause - Whether the activity of conducting Yoga Camps constitutes a charitable activity.

[Also see analysis of the Order](#)

[2014-TIOL-144-HC-JHARKHAND-IT](#)

**CIT Vs Kundan Jan Vikas Samiti (Dated : January 23, 2014)**

Income Tax - Sections 12A, 12AA, 80G - Whether the Tribunal can pass a common order without considering the facts of the case - Whether a consolidated order can be passed after clubbing of multiple appeals, in case other assesseees have different issues .

[2014-TIOL-143-HC-AP-WT](#)

**CWT Vs The Trustees of Heh The Nizams Jewellery (Dated : December 10, 2013)**

Wealth Tax Act, 1957 - Sections 16A(5), 27(1), 256(2) - trust - risk litigation - Whether the uncertainties, hazards, risks of litigation and burden of tax liability pleaded by assessee constituted factors for reduction of valuation upto 50% of the value fixed by the approved valuer - Whether the Wealth Tax Officer is entitled to make further adjustments to the valuation as determined by the Valuation Officer u/s 16A(5) - Whether merely because a reference is called for u/s 256(2) at a later stage, observations made at that stage are conclusive and binding on the Court while answering the reference.

[2014-TIOL-142-HC-ALL-IT](#)

**K M Sugar Mills Ltd Vs CIT (Dated : January 23, 2014)**

Income Tax - Sections 4, 28, 260A - buffer stock - interest - subsidy - revenue receipt - capital receipt - Whether a sum received by the assessee by way of "grain in-aid" out of Sugar Development Fund, from the Government of India, is in the nature of revenue receipt liable for taxation - Whether in case the object of subsidy scheme is to enable the assessee to run the business more profitably, it indicates that the receipt is on revenue account.

[2014-TIOL-141-HC-AHM-IT](#)

**CIT Vs Odedara Construction (Dated : January 13, 2014)**

Income Tax - Sections 68, 69, 69B - unexplained credit - Whether the cash credit appearing in the books of the assessee firm in the name of its partner can be attributed to introduction of capital by the partner - Whether unexplained cash credit appearing in the books of the firm in the name of its partners must necessarily be assessed in the hands of the firm itself or in the hands of the partners alone.

[2014-TIOL-138-HC-AP-IT](#)

**Kernex Micro Systems (India) Ltd Vs DCIT (Dated : January 2, 2014)**

Income Tax - Sections 133A, 133(1) & (4) - voluntary statement - commission - EOU division - Whether voluntary admission of income by the assessee can be considered as a valid piece of evidence - Whether in case an assessee accepts the tax liability on its own, there is no need to collect further evidence or making any enquiry.

[Also see analysis of the Order](#)

[2014-TIOL-135-HC-KERALA-IT](#)

**N K Unnikrishna Panicker Vs CIT (Dated : January 10, 2014)**

Income Tax - Whether when the assessee is an astrologer and receives certain payments from political leaders for making precise predictions on the outcome of elections, such receipt is to be taxed as business income.

[Also see analysis of the Order](#)



[2014-TIOL-134-HC-DEL-IT](#)

**CIT Vs Sunrise Tooling System Pvt Ltd (Dated : January 22, 2014)**

Income Tax - Section 133A - non-existent - bogus - Whether the statement of a person taken during the course of survey proceedings u/s 133A has no evidentiary value.

[2014-TIOL-133-HC-MUM-IT](#)

**Siro Clinpharma Pvt Ltd Vs Uoi (Dated : January 27, 2014)**

Income Tax - Writ - refund - interest - Whether in case, an issue is covered in an appeal pending before the Tribunal, the Commissioner can further decide on that debated issue - Whether CIT can decide contrary to the decision of the Tribunal.

[2014-TIOL-132-HC-MAD-IT](#)

**M/s Sri Vidya Mandir Trust Vs CIT (Dated : December 2, 2013)**

Income Tax - Sections 12A, 12AA(3) - trust - association - deed - educational purpose - Whether once the status of a Trust is granted to an association it can never be withdrawn - Whether the Commissioner has the arbitrary power to cancel registration of a trust u/s 12AA(3) - Whether the effect of the provision is to cancel registration of a trust when the activities of trust are not genuine or are not being carried out in accordance with the objects of the institution, such law can be regarded as a retrospective alteration of the law - Whether in case the trust itself admits that all its assets and liabilities were transferred and all activities ceased and no other object explained in the trust deed even the reference to object of another society, the Commissioner has the authority to do away with the grant of registration.

[2014-TIOL-131-HC-ALL-IT](#)

**M/s Rohilkhand Educational Charitable Trust Vs CCIT (Dated : January 17, 2014)**

Income Tax - Writ - Sections 11, 12AA, 80G, 131, 143(3), 147, 148 - trust - charitable purpose - Whether the sufficiency or correctness of the material relied on, in order to issue notice u/s 148 is to be checked on the stage of issue of that particular notice to the assessee - Whether the existence of reasons to belief can be challenged by the assessee and so the sufficiency of the reasons for the belief - Whether the additional ground of limitation also does not merit consideration, as it is decided that A.O. had material available with him that on the failure of the assessee to have disclosed fully and truly all material facts the income chargeable to tax had escaped assessment.

[2014-TIOL-130-HC-CHHATTISGARH-IT](#)

**ACIT Vs Sunil Kumar Jain (Dated : January 15, 2014)**

Income Tax - Sections 147, 148, 149, 158BC, 158BH, 260A, 263, 264 - Whether provisions relating to reopening of assessment are applicable to block assessment under Chapter XIVB of the Act - Whether once the order u/s 263 has been set aside, the same material can be used for issue of notice u/s 148.