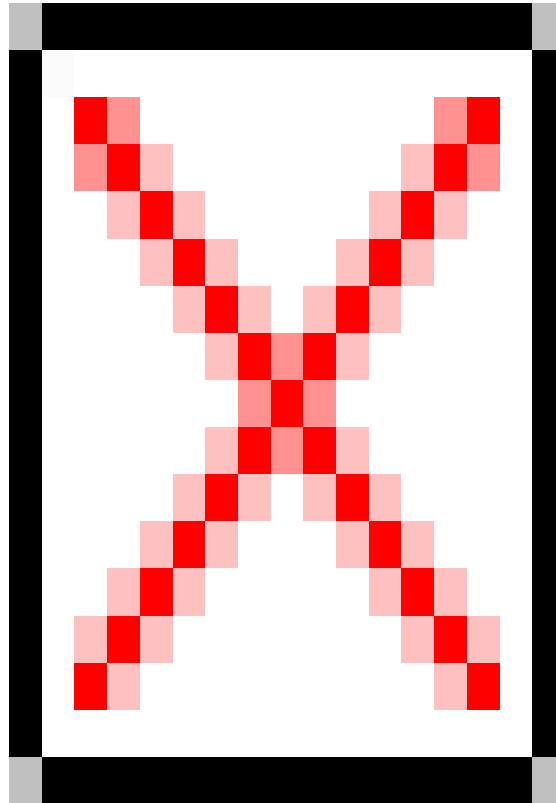


A lucid compilation of case laws in favour of Revenue



Case Laws In Favour of Department 2nd Edition

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Published by Directorate of Income Tax (Public Relations, Printing, Publications & official Language)

No of Pages: 942

Price: Nil- For Departmental use only

THERE

is no dearth of voluminous commentaries, treatise on the subject of income tax laws, including both from private publishers and learned authors from the Department. But the utmost need of a concise and comprehensive compilation of cases/rulings in favour of the Revenue, was always felt and can hardly be over emphasized. Mr. Jacob, Additional Commissioner of Income Tax, Chennai Circle who authored the first edition of the book in 2009, has again undertaken the painstaking exercise of tracking and collating all latest case laws favouring the Department and has come out with the second edition. This goes without saying that the book demonstrates a consistent initiative of the author in effectively presenting comprehensive and consolidated knowledge of case laws in favour of the Department, which would definitely prove to be a boon in the hands of adjudicating authorities, Departmental Representatives, etc.,

The book opens with discussion on topics like fundamental tools of interpretation of statutes, instances of lifting of corporate veil in sham transactions, procedural lapses, principle of natural justice, etc., which provide readers an extensive overview of fiscal jurisprudence, evolved through a series of landmark precedents. Thereafter, the author has comprehensively addressed each individual head of income divided into broad 13 Chapters.

Each Chapter contains further sub heads under which comprehensive number of case laws have been listed, in concise paragraphs containing narration of ratio of judgments/orders delivered by Courts/Tribunals along with their respective citations. The striking brevity and intelligent presentation of case laws enable readers to locate relevant cases even amongst such extensive numbers, is definitely one of the most appealing features of the book. Chapter 5 – Deductions and Exemptions covers a plethora of case laws and ensures that no important case law on the subject has been left out. Chapter 10 – International Taxation Issues also extensively covers in the light of its growing importance, all latest case laws on the issues of permanent establishment, Double Taxation

Avoidance Agreements, transfer pricing, etc.,

While the book is only for Departmental use, but being a compilation of case laws favouring the taxman, this would immensely generate interest amongst concerned section of readers across the industry, for a better understanding of positions held by Courts/Tribunals in their respective cases. The author has also referred at various places citations of TIOL, a welcome gesture highly appreciated by the team at TIOL.