

Amcon

Anand Mehta & Associates
(CONSULTANTS) PRIVATE LIMITED

I ♥ MY CLIENT

Legal Landmarks



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Dear Client,

We have pleasure in listing below some of the recent legal landmarks.

SrNo	Authority Citation	Section/Rules /Subject	RATIO(S) CASE(NAME OF ASSESSEE)
1.1	HC_Punjab & Haryana	82,ITA	HC slams AO for not allowing higher depreciation towards buses owned by A which were being run on hire.
1.2	110TM299	Depreciation	Taj Travels (P.) Ltd
2.1	ITAT_Chandigarh	12AA,ITA	Vocational/Educational/Training programme run by A consists of classroom coaching as well training. This duly falls within scope of term Education to generate employment, hence 12AA registration can be granted.
2.2	110TM30	Chart/Relig Trust	Unique Educational Society
3.1	HC_Kerala	72,ITA	Benefit of carry forward of business loss not available if it was claimed in revised return
3.2	110TM300	C/f, Setoff & Unabd. Dep	Kerala State Construction Corporation Ltd
4.1	HC_Gujarat	37,ITA	ITATs order allowing deduction towards provisions for warranty made on scientific basis was upheld by HC.
4.2	110TM301	PGBP (Allowed Expd)	Stovec Industries Ltd
5.1	ITAT_Kolkata	159,ITA	As AO failed to prove that alleged legal heir was successor of deceased A, ITAT deleted additions.
5.2	110TM302	Assessment (wrt Liability)	Rathindranath Bhattacharya

Please let us know if you need any further information on these.
Thanking you and assuring you of our best services at all times.

Yours Faithfully,

For *Anand Mehta & Associates.*
(CONSULTANTS)PRIVATE LIMITED

Anand V. Mehta
DIRECTOR

A mind of a consultant with a heart of a friend

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