

VOLUME NO.: LLAT/2787 OF 2019-20

DATE: 29-Feb-2020

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_Delhi	194,ITA	AO did not form any reasoned opinion to conclude why sum paid by A was subject to TDS. HC quashed reassessment proceedings. BPTP Limited
1.2	113TM587	TDS & TCS	
2.1	HC_Karnataka	220,ITA	If appeal challenging demand was pending before ITAT, AO is obligated to consider application for stay. Sasken Technologies Ltd.
2.2	113TM589	TDS & TCS	
3.1	ITAT_Chennai	10AA,ITA	A can claim deduction for additional period u/s 10AA, if he has not exhausted deduction u/s 10A for 10 years. Classic Linens International (P.) Ltd.
3.2	113TM590	Exempt Income	
4.1	SC	153C,ITA	No order u/s 153C can be passed after expiry of 6 years. SLP dismissed against the HC order. Raj Buildworth (P.) Ltd
4.2	113TM601	Assessment	
5.1	SC	158,ITA	SLP not granted for additions of undisclosed income on estimation basis for penalty u/s 158BFA. Bagga Distilleries Hyderabad (P.) Ltd.
5.2	113TM603	Assessment	

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

