

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_Gujarat	142, ITA	Sections 142(1) and 148 cannot operate simultaneously; if notice has already been issued under section 142 and proceedings are pending, income cannot be said to have escaped assessment.
1.2	116TM995	Assessment	Govind Gopal Goyal
2.1	HC_Kerala	139, ITA	For claiming condonation of delay, A has to submit particulars relating to the same & hence HC remanded the matter to give A opportunity for the same.
2.2	116TM997	Assessment	Daison Joseph
3.1	SC	145, ITA	AO was not justified in making addition to As income in reassessment proceedings in respect of profit earned on suppressed sales because there was no independent material brought on record by AO.
3.2	117TM108	Assessment	Ganga Glazed Tiles (P.) Ltd
4.1	SC	37, ITA	HC set aside reassessment proceedings on ground that issue relating to allowability of expenses had duly been examined by AO and, thus, initiation of reassessment proceedings was not permissible on basis of mere change of opinion.
4.2	117TM116	PGBP	Sun Pharmaceutical Industries Ltd

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

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A mind of a consultant with a heart of a friend

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