

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_Mumbai	28, ITA	Waiver of loan by SG cannot be brought to tax u/s 28(iv)
1.2	117TM389	PGBP	Essar Shipping Limited
2.1	ITAT_Delhi	143, ITA	ITAT quashed assessment order as notice & questionnaire was issued immediately by AO without examining ITR
2.2	117TM390	Assessment	Hemant Mittal
3.1	HC_Mumbai	41, ITA	Interest u/s 234B/C was not liable to be paid with respect to tax liability determined under MAT.
3.2	117TM391	PGBP	Mangalore Refinery & Petrochemicals Ltd.
4.1	ITAT_Delhi	142, ITA	Extension of time given by Commissioner in getting books of account audited was illegal as he has no such power, and, thus, assessment completed after due date was void ab initio.
4.2	117TM395	Assessment	Soul Space Projects 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

Anand V. Mehta
DIRECTOR

A mind of a consultant with a heart of a friend

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