

VOLUME NO.: LLAT/2879 OF 2020-21

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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_Kerala	154,ITA	Order of dismissal of rectification application made without affording the A a hearing opportunity was set aside and remanded back.
1.2	117TM623	Rectification of Mistake	Ernakulam District Posts Telecom & BSNL Employees CSL
2.1	HC_Mumbai	14A,ITA	Interest on loan not to be disallowed if interest free advances were made out of interest free fund and interest-free fund is far in excess of interest-free advance.
2.2	117TM625	Computation of Income	Shapoorji Pallonji & Co. Ltd.
3.1	HC_Mumbai	69C,ITA	Unexplained expenditure (Bogus purchase): Tribunal found that AO had not carried out any independent enquiry to show that purchases were bogus. Addition cannot be made on mere suspicion based on information received from another authority / search.
3.2	117TM625	Unexpld. Expenditure	Shapoorji Pallonji & Co. Ltd.
4.1	HC_Madras	220,ITA	AO unjustified in disposing off the application of stay on demand by way of passing a cryptic non-speaking order without considering prima facie case, financial stringency and balance of convenience.
4.2	117TM626	TDS & TCS	Ganapathy Haridaass
5.1	HC_Kerala	43, ITA	In case of a writ, HC could not exercise role of an appellate authority to decide whether imposing penalty reflected adherence to provisions of CBDT or Black Money Act.
5.2	117TM63	PGBP	Thomas Mathew

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.*
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