

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	ITAT_Delhi	40, ITA	In case of US company, HC had held that no tax was payable on amount received for providing transmission and up-linking facilities to Indian company; no disallowance could be made in hands of A. New Delhi Television Ltd.
1.2	117TM212	PGBP	
2.1	HC_Mumbai	45, ITA	Capital gains chargeable when flats were sold though attached land was transferred later to co-operative society A.K. Chauhan
2.2	117TM228	Capital Gains	
3.1	ITAT_Chennai	36, ITA	Borrowed sums not utilized for construction of house to be excluded while computing deduction u/s 36(1)(viii) REPCO Home Finance (P.) Ltd.
3.2	117TM233	PGBP (other Deduction)	
4.1	ITAT_Kolkata	92C, ITA	Additional evidences allowed to be admitted when correct determination of ALP was not possible without that. Linde Global Support Services Private Limited
4.2	117TM250	Transfer Pricing	
5.1	ITAT_Cuttack	37, ITA	Without issuing SCN A, R could not presume that incentive had not been actually paid to employees; addition of incentive was not sustainable. Shailesh Kumar Gandhi
5.2	117TM279	PGBP (Allowed Expd)	

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

Mumbai Office-Mulratna 1st Floor, 334, Narshi Naitha Street, Masjid (W), Mumbai 400009

Tel -022- 23400882 • Fax-022-23420195 • E-mail: amcon.mumbai@amcount.in

Pune Office -B/5 Shardaram Park, 34, Sasson Road, Near Jehangir Hospital, Pune 411 001

Tel-020 64013124 • Fax 020- 261 60424 • E-mail: amcon.pune@amcount.in

Gram-MATERPLAN <-> MASTERPLAY Website: www.amcount.in

