

VOLUME NO.: LLAT/2899 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	ITAT_Kolkata	35DD, ITA	Deduction allowed in initial year of claim then R cannot disturb the continuing claim in subsequent years as there was no change in factual matrix. Asian Hotels East Limited
1.2	59CCH0103	PGBP (Amortisation)	
2.1	ITAT_Delhi	144A, ITA	A case earmarked for Limited Scrutiny cannot be taken for Complete Scrutiny in violation of CBDT instruction unless the AO forms a reasonable view that there is a possibility of under-assessment of income. The assessment order was quashed. Dev Milk Foods Pvt. Ltd.
2.2	59CCH0104	Assessment	
3.1	ITAT_Bangalore	56, ITA	Where income is neither actually received nor accrued, then there is no provision in the ITA under which the authorities can include such income that is neither due nor collected. VBHC Value Homes Pvt. Ltd.
3.2	59CCH0105	IFOS	
4.1	ITAT_Delhi	271, ITA	If no striking is done of inappropriate words in the penalty notice, it can be inferred that it is not valid and the penalty cannot be levied. C.S. Datamation Research Services Pvt. Ltd.
4.2	59CCH0106	Penalties	
5.1	ITAT_Chandigarh	148, ITA	Mere information cannot be said to be a reason to form belief. Reassessment on basis of mere information that A has received high premium cannot be simply inferred to a belief that income has escaped assessment without any other strong basis. Indo Global Techno Trade Limited
5.2	59CCH0107	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.*  
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