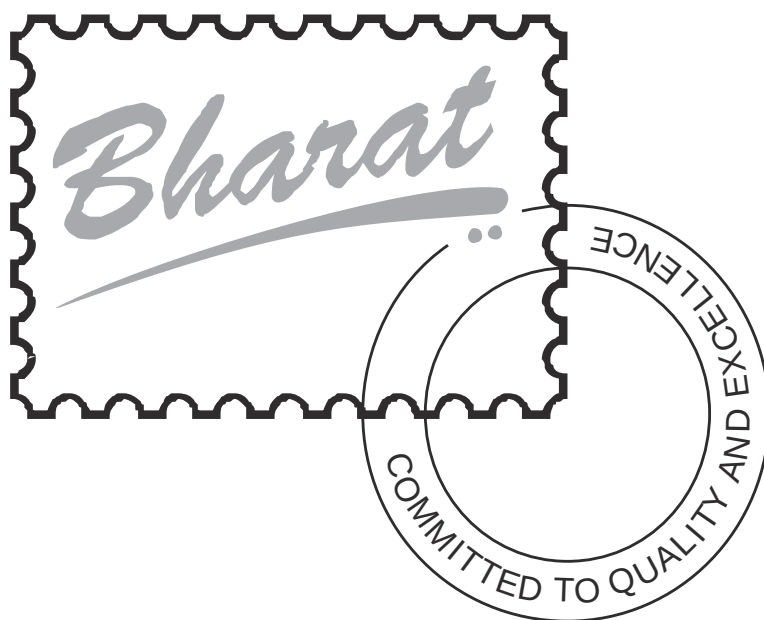


Bharat's
Commentary on
INCOME TAX

Volume 1



I N V I T A T I O N	T O A <i>Opportunity rarely knocks twice. For years, you have dreamt to be an AUTHOR. Here is just the right time for you to fulfil your dreams into reality. Bharat opens its doors to Authors for a wide range of books.</i> U T H O <i>Bharat are one of the leading law book publishers and need no introduction. Bharat is a familiar word with the chartered accountants, company secretaries, corporate executives, consultants, lawyers, students, etc.</i> R S <i>Bharat invites proposals from authors having ready manuscripts or those interested in writing books to please get in touch with us.</i>
--	--

Bharat's

Commentary on INCOME TAX

*1st Sectionwise Commentary on
Income Tax Act, 2025*

By

Dr. Ashok Saraf

Senior Advocate

Dr. Ayush Saraf

Chartered Accountant

Foreword by

Justice Shri Sandeep Mehta

Judge, Supreme Court

Volume 1

[Sections 1-301]

BHARAT LAW HOUSE PVT. LTD.

New Delhi

First Edition 2026

© RESERVED

NO PART OF THIS BOOK MAY BE REPRODUCED IN ANY MANNER
WHATSOEVER OR TRANSLATED IN ANY OTHER LANGUAGE
WITHOUT PERMISSION IN WRITING OF THE PUBLISHERS

While every effort has been taken to avoid errors, the authors,
publishers and their agents/dealers are not responsible for the
consequences of any action taken on the basis of this book

PRICE ` 5995
(Set of 2 vols.)

ISBN: 978-81-69449-12-0



Printed in India

WITH THE BLESSINGS OF "MATA VAISHNO DEVI"

Printed, Published and Marketed by
BHARAT LAW HOUSE PVT. LTD.

T-1/95, Mangolpuri Industrial Area, Phase-I, New Delhi-110 083
(Under arrangement with Bharat Publishing House, Delhi)
(Phones: 2791 0001-03)

Bharat?

*Bharat Bharat
Bharat*

*Bharat Bharat
Bharat*

*Bharat Bharat
Bharat*

*Bharat Bharat
Bharat*

*Bharat Bharat
Bharat*

*Bharat Bharat
Bharat*

*Bharat Bharat
Bharat*

*Bharat Bharat
Bharat*

*Bharat Bharat
Bharat*

*Bharat Bharat
Bharat*

Bharat is a 'trade-name' for a group of concerns, popularly known as Bharat Law House and Bharat Law House Pvt. Ltd.

Bharat is one of the most reputed publishers of law books with an experience of over five decades. We possess a very diverse range of publications covering not only the area of taxation — direct and indirect — but also company law, capital market, finance, industrial law, foreign exchange, commercial, civil and criminal laws.

Bharat's new and most ambitious venture of publishing the Budget Publications has received an unprecedented success. They establish new heights of accuracy, authenticity and excellence. The students publications for CA, CS, CMA, CFA, MBA, graduate and post-graduate studies have carved out a niche for themselves. As such, we adequately serve the needs of students and the professionals.

Bharat works hard to make things easy for you. We want our passion for excellence to translate in your satisfaction. Ours is a professionally qualified team-work with strong in-house capabilities. Our strength lies in the patronage of legal luminaries in every field. We strive for accuracy, authenticity and sincerity. No wonder our publications adorn the bookshelves of the discerning, judicious and the learned readers.

Bharat invites you to be a member of its family; share your thoughts and expertise with the readers and 'live forever'.

SANDEEP MEHTA
JUDGE



SUPREME COURT OF INDIA
NEW DELHI

Foreword

It gives me great pleasure to pen a foreword for the book "*Commentary on Income Tax Act, 2025*" authored by Dr. Ashok Saraf and Dr. Ayush Saraf. Dr. Ashok Saraf is a distinguished Senior Advocate and a prolific legal author, widely recognised for his contribution to taxation, policy and commercial law.

Dr. Ayush Saraf is a practicing Chartered Accountant specialising in GST, audit and income tax matters.

Taxation statutes occupy a central position in the governance architecture of a modern constitutional democracy. Questions concerning the interpretation of fiscal statutes frequently involve balancing the sovereign power of taxation with principles of fairness, certainty and legal accountability. Article 265 of the Constitution of India expressly mandates that no tax shall be levied or collected except by authority of law. It is in furtherance of this constitutional principle that the Legislature has, from time to time, revisited and restructured the law relating to income tax in accordance with changing economic realities and administrative needs.

Over the decades, the Income-tax Act, 1961 generated a vast body of jurisprudence which has substantially shaped the contours of Indian tax law. The transition to the Income-tax Act, 2025 therefore represents not merely a legislative change in form, but an important phase in the continuing evolution of fiscal jurisprudence in the country.

This commentary authored by Dr. Ashok Saraf and Dr. Ayush Saraf is a commendable attempt to provide clarity during this transitional period. The authors have undertaken a detailed analysis of the provisions of the new enactment while simultaneously examining the continuing relevance of principles evolved under the Income-tax Act, 1961. The work carefully identifies areas of continuity as well as departure in statutory language, structure and legislative intent, thereby assisting readers in understanding the interpretative implications of the new framework.

What distinguishes this work is its disciplined and methodical treatment of judicial precedents. The commentary does not merely compile decided cases but also endeavours to extract the governing principles relevant to each statutory provision. By avoiding unnecessary factual narration and preserving, as far as possible, the language employed in judicial pronouncements, the authors have enhanced the practical utility of the work for judges, practitioners, tax administrators, academicians and students alike.

I must take this opportunity to appreciate the sincere effort and scholarship of the authors in producing this comprehensive commentary. I am confident that this work will serve as a valuable reference for the legal fraternity and all stakeholders engaged in the interpretation and application of tax laws in India.

May this publication contribute meaningfully towards a clearer understanding of the new enactment and aid the development of sound and principled fiscal jurisprudence.

June 27th, 2026
New Delhi



[SANDEEP MEHTA]

Preface

The Income-tax Act, 2025 marks an important stage in the development of direct tax law in India. It does not merely renumber the provisions of the Income-tax Act, 1961. In several respects, it reorganises, consolidates, simplifies and restates the law in a new statutory form. For taxpayers, professionals, administrators and courts, the transition requires more than a bare reading of the new provisions. It calls for a careful understanding of what has been retained, what has been moved, what has been consolidated, and what may have been consciously changed.

This commentary has been written with that practical requirement in mind.

The object of this book is to assist the reader in moving from the familiar structure of the Income-tax Act, 1961 to the framework of the Income-tax Act, 2025 without losing sight of the substance of the law. Wherever a provision of the 2025 Act corresponds to one or more provisions of the 1961 Act, an attempt has been made to explain that connection in clear terms. Where the new Act brings together multiple provisions into a single section, the discussion identifies the separate strands and explains how they now operate within the revised framework. Where the language has changed, the commentary examines whether the change is merely structural or whether it may have substantive consequences.

The book is intended to be useful at the working desk and has not been written as a purely academic exercise. Each section is discussed with attention to its statutory setting, operative language, practical effect and relationship with the earlier law. Departures from the 1961 Act have been separately noted wherever necessary, for one of the real challenges in applying the 2025 Act will lie in determining whether established propositions can safely continue or whether they must be reconsidered in light of the new text.

Case law has been used with the same approach. Decisions rendered under the 1961 Act have not been reproduced merely for length or ornament. They have been referred to where the principle continues to illuminate the corresponding provision of the 2025 Act. At the same time, it must be borne in mind that earlier authorities will always have to be tested against the changed language, revised structure, altered scheme and procedural machinery of the new Act.

Attention has also been given to drafting details that often appear small but carry considerable importance in practice: cross-references, statutory expressions, rule-based requirements, procedural conditions, limitation periods, notices, jurisdictional requirements and the consequences of non-compliance. In

tax law, such matters frequently determine the outcome. The commentary therefore seeks to combine legal analysis with practical caution.

The Income-tax Act, 2025 will take time to settle in practice. Courts, Tribunals, the Department and professionals will gradually shape the interpretative framework around it. This commentary is an attempt to provide a reliable starting point for that process. It recognises the continuity of the earlier law, while also acknowledging that continuity cannot be assumed where the language or scheme of the new enactment calls for a fresh reading. It follows the structure of the new Act while keeping the experience and learning under the 1961 Act close at hand wherever they remain relevant.

It is hoped that this work will be of assistance to all those concerned with the administration, interpretation and application of tax law, members of the Bar and the Bench, officers of the Department, chartered accountants, tax professionals, assesseees, researchers and students alike. If it helps make the transition to the new enactment more orderly, informed and accessible, it will serve its purpose.

Like every serious commentary, this work is intended to be used, questioned, revisited and improved through experience. The law will evolve, and any commentary upon it must evolve as well.

1st July, 2026
(CA Day)

DR. ASHOK SARAF
DR. AYUSH SARAF

Contents

<i>Bharat?</i>	5
Foreword by Justice Sandeep Mehta, Judge, Supreme Court	7
Preface	9
Table of Cases	29
Corresponding Tables	73
1. <i>Income Tax Act, 2025 = Income Tax Act, 1961 (at proper places)</i>	169
2. <i>Income Tax Act, 1961 = Income Tax Act, 2025</i>	169
3. <i>Sections cum Rules cum Forms Comparative Chart: New v Old</i>	177

Volume 1

CHAPTER I PRELIMINARY

Section No.	Page No.
1. Short title, extent and commencement	15
2. Definitions	29
3. Definition of “tax year”	82

CHAPTER II BASIS OF CHARGE

4. Charge of income-tax	83
5. Scope of total income	89
6. Residence in India	94
7. Income deemed to be received and dividend deemed to be income in a tax year	113
8. Income on receipt of capital asset or stock-in-trade by specified person from specified entity	114
9. Income deemed to accrue or arise in India	121
10. Apportionment of income between spouses governed by Portuguese Civil Code	150

CHAPTER III INCOMES WHICH DO NOT FORM PART OF TOTAL INCOME

<i>A.—Incomes not to be included in total income</i>	
11. Incomes not included in total income	153
<i>B.—Incomes not to be included in total income of political parties and electoral trusts</i>	
12. Incomes not included in total income of political parties and electoral trusts	194

CHAPTER IV COMPUTATION OF TOTAL INCOME

<i>A.—Heads of income</i>	
13. Heads of income	196
14. Income not forming part of total income and expenditure in relation to such income	197

B.—Salaries

<i>Section No.</i>	<i>Page No.</i>
15. Salaries	200
16. Income from salary	203
17. Perquisite	204
18. Profits <i>in lieu</i> of salary	209
19. Deductions from salaries	211
<i>C.—Income from house property</i>	
20. Income from house property	221
21. Determination of annual value	224
22. Deductions from income from house property	227
23. Arrears of rent and unrealised rent received subsequently	230
24. Property owned by co-owners	231
25. Interpretation	232
<i>D.—Profits and gains of business or profession</i>	
26. Income under head “Profits and gains of business or profession”	234
27. Manner of computing profits and gains of business or profession	243
28. Rent, rates, taxes, repairs and insurance	246
29. Deductions related to employee welfare	250
30. Deduction on certain premium	254
31. Deduction for bad debt and provision for bad and doubtful debt	256
32. Other deductions	263
33. Deduction for depreciation	269
34. General conditions for allowable deductions	283
35. Amounts not deductible in certain circumstances	286
36. Expenses or payments not deductible in certain circumstances	299
37. Certain deductions allowed on actual payment basis only	306
38. Certain sums deemed as profits and gains of business or profession	310
39. Computation of actual cost	316
40. Special provision for computation of cost of acquisition of certain assets	323
41. Written down value of depreciable asset	324
42. Capitalising impact of foreign exchange fluctuation	328
43. Taxation of foreign exchange fluctuation	331
44. Amortisation of certain preliminary expenses	331
45. Expenditure on scientific research	338
46. Capital expenditure of specified business	344
47. Expenditure on agricultural extension project and skill development project	352
48. Tea development account, coffee development account and rubber development account	352
49. Site Restoration Fund	353
50. Special provision in case of trade, profession or similar association	354
51. Amortisation of expenditure for prospecting certain minerals	355
52. Amortisation of expenditure for telecommunications services, amalgamation, demerger, scheme of voluntary retirement, etc.	358
53. Full value of consideration for transfer of assets other than capital assets in certain cases	363
54. Business of prospecting for mineral oils	364
55. Insurance business	366

Contents

13

<i>Section No.</i>	<i>Page No.</i>
56. Special provision in case of interest income of specified financial institutions	367
57. Revenue recognition for construction and service contracts	368
58. Special provision for computing profits and gains of business or profession on presumptive basis in case of certain residents	369
59. Computation of royalty and fee for technical services in hands of non-residents	377
60. Deduction of head office expenditure in case of non-residents	379
61. Special provision for computation of income on presumptive basis in respect of certain business activities of certain non-residents.	380
62. Maintenance of books of account	385
63. Tax audit	388
64. Special provision for computing deductions in case of business reorganisation of co-operative banks	392
65. Interpretation for purposes of section 64	394
66. Interpretation	397
<i>E.—Capital gains</i>	
67. Capital gains	403
68. Capital gains on distribution of assets by companies in liquidation	417
69. Capital gains on purchase by company of its own shares or other specified securities	419
70. Transactions not regarded as transfer	420
71. Withdrawal of exemption in certain cases	436
72. Mode of computation of capital gains	438
73. Cost with reference to certain modes of acquisition	445
74. Special provision for computation of capital gains in case of depreciable assets	453
75. Special provision for cost of acquisition in case of depreciable asset	460
76. Special provision for computation of capital gains in case of Market Linked Debenture	460
77. Special provision for computation of capital gains in case of slump sale	461
78. Special provision for full value of consideration in certain cases	464
79. Special provision for full value of consideration for transfer of share other than quoted share	470
80. Fair market value deemed to be full value of consideration in certain case	471
81. Advance money received	474
82. Profit on sale of property used for residence	478
83. Capital gains on transfer of land used for agricultural purposes not to be charged in certain cases	487
84. Capital gains on compulsory acquisition of lands and buildings not to be charged in certain cases	492
85. Capital gains not to be charged on investment in certain bonds	494
86. Capital gains on transfer of certain capital assets not to be charged in case of investment in residential house	500
87. Exemption of capital gains on transfer of assets in cases of shifting of industrial undertaking from urban area	507
88. Exemption of capital gains on transfer of assets in cases of shifting of industrial undertaking from urban area to any Special Economic Zone	510

<i>Section No.</i>	<i>Page No.</i>
89. Extension of time for acquiring new asset or depositing or investing amount of capital gains	512
90. Meaning of “adjusted”, “cost of improvement” and “cost of acquisition”	514
91. Reference to Valuation Officer	521
<i>F.—Income from other sources</i>	
92. Income from other sources	523
93. Deductions	536
94. Amounts not deductible	545
95. Profits chargeable to tax	548
CHAPTER V	
INCOME OF OTHER PERSONS INCLUDED IN TOTAL INCOME OF ASSESSEE	
96. Transfer of income without transfer of assets	549
97. Chargeability of income in transfer of assets	554
98. “Transfer” and “revocable transfer” defined	559
99. Income of individual to include income of spouse, minor child, etc.	562
100. Liability of person in respect of income included in income of another person	572
CHAPTER VI	
AGGREGATION OF INCOME	
101. Total income	574
102. Unexplained credits	574
103. Unexplained investment	581
104. Unexplained asset	583
105. Unexplained expenditure	586
106. Amount borrowed or repaid through negotiable instrument, <i>hundi</i> , etc.	589
107. Charge of tax	592
CHAPTER VII	
SET OFF, OR CARRY FORWARD AND SET OFF OF LOSSES	
108. Set off of losses under same head of income	593
109. Set off of losses under any other head of income	596
110. Carry forward and set off of loss from house property	599
111. Carry forward and set off of loss from Capital gains	599
112. Carry forward and set off of business loss	601
113. Set off and carry forward of losses computed in respect of speculation business	606
114. Set off and carry forward of losses computed in respect of specified business	612
115. Set off and carry forward of losses from specified activity	612
116. Treatment of accumulated losses and unabsorbed depreciation in amalgamation or demerger, etc.	614
117. Treatment of accumulated losses and unabsorbed depreciation in scheme of amalgamation in certain cases	622
118. Carry forward and set off of losses and unabsorbed depreciation in business reorganisation of co-operative banks	626
119. Carry forward and set off of losses not permissible in certain cases	630
120. No set off of losses against undisclosed income consequent to search, requisition and survey	638
121. Submission of return for losses	638

CHAPTER VIII

DEDUCTIONS TO BE MADE IN COMPUTING TOTAL INCOME*A.—General*

122. Deductions to be made in computing total income 639

B.—Deductions in respect of certain payments

123. Deduction for life insurance premia, deferred annuity, contributions to provident fund, etc. 641
124. Deduction in respect of employer and assessee contribution to pension scheme of Central Government 642
125. Deduction in respect of contribution to *Agnipath* Scheme 644
126. Deduction in respect of health insurance premia 645
127. Deduction in respect of maintenance including medical treatment of a dependant who is a person with disability 648
128. Deduction in respect of medical treatment, etc. 651
129. Deduction in respect of interest on loan taken for higher education 653
130. Deduction in respect of interest on loan taken for residential house property 654
131. Deduction in respect of interest on loan taken for certain house property 655
132. Deduction in respect of purchase of electric vehicle 656
133. Deduction in respect of donations to certain funds, charitable institutions, etc. 657
134. Deductions in respect of rents paid 661
135. Deduction in respect of certain donations for scientific research or rural development 663
136. Deduction in respect of contributions given by companies to political parties 664
137. Deduction in respect of contributions given by any person to political parties 664

C.—Deductions in respect of certain incomes

138. Deductions in respect of profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc. 665
139. Deductions in respect of profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone 667
140. Special provision in respect of specified business 668
141. Deduction in respect of profits and gains from certain industrial undertakings 674
142. Deductions in respect of profits and gains from housing projects 677
143. Special provisions in respect of certain undertakings in North-Eastern States 679
144. Special provisions in respect of newly established Units in Special Economic Zones 682
145. Deduction for businesses engaged in collecting and processing of bio-degradable waste 687
146. Deduction in respect of additional employee cost 688
147. Deductions for income of Offshore Banking Units and Units of International Financial Services Centre 691
148. Deduction in respect of certain inter-corporate dividends 693
149. Deduction in respect of income of co-operative societies 694
150. Deduction in respect of income of federal co-operative 702

<i>Section No.</i>	<i>Page No.</i>
151. Deduction in respect of royalty income, etc., of authors of certain books other than text-books	703
152. Deduction in respect of royalty on patents	705
<i>D.—Deductions in respect of other incomes</i>	
153. Deduction for interest on deposits	708
<i>E.—Other deductions</i>	
154. Deduction in case of a person with disability	709
CHAPTER IX	
REBATES AND RELIEFS	
<i>A.—Rebates and reliefs</i>	
155. Rebate to be allowed in computing income-tax	713
156. Rebate of income-tax in case of certain individuals	713
157. Relief when salary, etc., is paid in arrears or in advance	715
158. Relief from taxation in income from retirement benefit account maintained in a notified country	719
<i>B.—Double taxation relief</i>	
159. Agreement with foreign countries or specified territories and adoption by Central Government of agreement between specified associations for double taxation relief	719
160. Countries with which no agreement exists	724
CHAPTER X	
SPECIAL PROVISIONS RELATING TO AVOIDANCE OF TAX	
161. Computation of income from international transaction and specified domestic transaction having regard to arm's length price	728
162. Meaning of associated enterprise	729
163. Meaning of international transaction	734
164. Meaning of specified domestic transaction	738
165. Determination of arm's length price	739
166. Reference to Transfer Pricing Officer	747
167. Power of Board to make safe harbour rules	753
168. Advance pricing agreement	753
169. Effect to advance pricing agreement	757
170. Secondary adjustment in certain cases	759
171. Maintenance, keeping and furnishing of information and document by certain persons	761
172. Report from an accountant to be furnished by persons entering into international transaction or specified domestic transaction	762
173. Definitions of certain terms relevant to determination of arm's length price, etc.	763
174. Avoidance of income-tax by transactions resulting in transfer of income to non-residents	764
175. Avoidance of tax by certain transactions in securities	772
176. Special measures in respect of transactions with persons located in notified jurisdictional area	778
177. Limitation on interest deduction in certain cases	780
CHAPTER XI	
GENERAL ANTI-AVOIDANCE RULE	
178. Applicability of General Anti-Avoidance Rule	783
179. Impermissible avoidance arrangement	783

Contents

17

Section No.	Page No.
180. Arrangement to lack commercial substance	784
181. Consequences of impermissible avoidance arrangement	786
182. Treatment of connected person and accommodating party	787
183. Application of this Chapter	788
184. Interpretation	788
CHAPTER XII	
MODE OF PAYMENT IN CERTAIN CASES, ETC.	
185. Mode of taking or accepting certain loans, deposits and specified sum	792
186. Mode of undertaking transactions	801
187. Acceptance of payment through prescribed electronic modes	802
188. Mode of repayment of certain loans or deposits or specified advances	803
189. Interpretation	807
CHAPTER XIII	
DETERMINATION OF TAX IN SPECIAL CASES	
<i>A.—Determination of tax in certain special cases</i>	
190. Determination of tax where total income includes income on which no tax is payable	809
191. Tax on accumulated balance of recognised provident fund	810
192. Tax in case of block assessment of search cases	811
193. Tax on income from Global Depository Receipts purchased in foreign currency or capital gains arising from their transfer	812
194. Tax on certain incomes	815
195. Tax on income referred to in sections 102 to 106	823
<i>B.—Special provisions relating to tax on capital gains</i>	
196. Tax on short-term capital gains in certain cases	826
197. Tax on long-term capital gains	827
198. Tax on long-term capital gains in certain cases.	830
<i>C.—New tax regime</i>	
199. Tax on income of certain manufacturing domestic companies	832
200. Tax on income of certain domestic companies	834
201. Tax on income of new manufacturing domestic companies	839
202. New tax regime for individuals, Hindu undivided family and others	844
203. Tax on income of certain resident co-operative societies	849
204. Tax on income of certain new manufacturing co-operative societies	854
205. Conditions for tax on income of certain companies and co-operative societies	858
<i>D.—Special provisions relating to minimum alternate tax and alternate minimum tax</i>	
206. Special provision for minimum alternate tax and alternate minimum tax	864
<i>E.—Special provisions relating to non-residents and foreign companies</i>	
207. Tax on dividends, royalty and fees for technical service in case of foreign companies	882
208. Tax on income from units purchased in foreign currency or capital gains arising from their transfer	887
209. Tax on income from bonds or Global Depository Receipts purchased in foreign currency or capital gains arising from their transfer	892
210. Tax on income of Foreign Institutional Investors from securities or capital gains arising from their transfer	896
211. Tax on non-resident sportsmen or sports associations	901
212. Interpretation	906

<i>Section No.</i>	<i>Page No.</i>
213. Special provision for computation of total income of non-residents	909
214. Tax on investment income and long-term capital gains	912
215. Capital gains on transfer of foreign exchange assets not to be charged in certain cases	916
216. Return of income not to be furnished in certain cases	919
217. Application of benefits under sections 212 to 216	922
218. Tax on business income of Offshore Banking Units or International Financial Services Centre unit	926
219. Conversion of an Indian branch of foreign company into subsidiary Indian company	929
220. Foreign company said to be resident in India	932
<i>F.—Special provisions relating to pass-through entities</i>	
221. Tax on income from securitisation trusts	935
222. Tax on income in case of venture capital undertakings	939
223. Tax on income of unit holder and business trust	943
224. Tax on income of investment fund and its unit holders	945
<i>G.—Special provisions relating to income of shipping companies</i>	
225. Income from business of operating qualifying ships	951
226. Tonnage tax scheme	953
227. Computation of tonnage income	958
228. Relevant shipping income and exclusion from book profit	970
229. Depreciation and gains relating to tonnage tax assets	981
230. Exclusion of deduction, loss, set off, etc.	985
231. Method of opting of tonnage tax scheme and validity	988
232. Certain conditions for applicability of tonnage tax scheme	995
233. Amalgamation and demerger	1001
234. Avoidance of tax and exclusion from tonnage tax scheme	1006
235. Interpretation	1010

CHAPTER XIV

TAX ADMINISTRATION*A.—Authorities, jurisdiction and functions*

236. Income-tax authorities	1018
237. Appointment of income-tax authorities	1022
238. Control of income-tax authorities	1027
239. Instructions to subordinate authorities	1029
240. Taxpayer's Charter	1035
241. Jurisdiction of income-tax authorities	1037
242. Jurisdiction of Assessing Officers	1043
243. Power to transfer cases	1048
244. Change of incumbent of an office	1050
245. Faceless jurisdiction of income-tax authorities	1052

B.—Powers

246. Power regarding discovery, production of evidence, etc.	1056
247. Search and seizure	1063
248. Powers to requisition	1104
249. Reasons not to be disclosed	1115
250. Application of seized or requisitioned assets	1118
251. Copying, extraction, retention and release of books of account and documents seized or requisitioned	1122

Contents

19

<i>Section No.</i>	<i>Page No.</i>
252. Power to call for information	1127
253. Powers of survey	1130
254. Power to collect certain information	1136
255. Power to inspect registers of companies	1139
256. Power of certain income-tax authorities	1141
257. Proceedings before income-tax authorities to be judicial proceedings	1144
258. Disclosure of information relating to assessees	1147
259. Power to call for information by prescribed income-tax authority	1150
260. Faceless collection of information	1154
261. Interpretation	1158

CHAPTER XV

RETURN OF INCOME

A.—Allotment of Permanent Account Number

262.	Permanent Account Number	1166
------	--------------------------	------

B.—Filing of return of income

263.	Return of income	1175
264.	Scheme for submission of returns through tax return preparers	1192
265.	Return by whom to be verified	1195
266.	Self-assessment	1205
267.	Tax on updated return	1214

CHAPTER XVI

PROCEDURE FOR ASSESSMENT

A.—Procedure for assessment

268.	Inquiry before assessment	1224
269.	Estimation of value of assets by Valuation Officer	1233
270.	Assessment	1242
271.	Best judgment assessment	1262
272.	Power of Joint Commissioner to issue directions in certain cases	1274
273.	Faceless Assessment	1278
274.	Reference to Principal Commissioner or Commissioner in certain cases	1288
275.	Reference to Dispute Resolution Panel	1298
276.	Method of accounting	1306
277.	Method of accounting in certain cases	1311
278.	Taxability of certain income	1317
279.	Income escaping assessment	1320
280.	Issue of notice where income has escaped assessment	1334
281.	Procedure before issuance of notice under section 280	1339
282.	Time limit for notices under sections 280 and 281	1345
283.	Provision for cases where assessment is in pursuance of an order on appeal, etc.	1355
284.	Sanction for issue of notice	1373
285.	Other provisions	1382
286.	Time limit for completion of assessment, reassessment and recomputation	1390
287.	Rectification of mistake	1408
288.	Other amendments	1423
289.	Notice of demand	1441
290.	Modification and revision of notice in certain cases	1447
291.	Intimation of loss	1451

B.—Special procedure for assessment of search cases

<i>Section No.</i>	<i>Page No.</i>
292. Assessment of total undisclosed income as a result of search	1453
293. Computation of total undisclosed income of block period	1460
294. Procedure for block assessment	1473
295. Undisclosed income of any other person	1489
296. Time-limit for completion of block assessment	1497
297. Certain interests and penalties not to be levied or imposed	1507
298. Levy of interest and penalty in certain cases	1510
299. Authority competent to make assessment of block period	1521
300. Application of other provisions of Act	1524
301. Interpretation	1525

Volume 2

CHAPTER XVII

SPECIAL PROVISIONS RELATING TO CERTAIN PERSONS*A.—Association of persons, firm, Hindu undivided family, etc.**1.—Legal representatives*

302. Legal representative	1537
<i>2.—Representative assesseees — General provisions</i>	
303. Representative assessee	1547
304. Liability of representative assessee	1555
305. Right of representative assessee to recover tax paid	1560

3.—Representative assesseees — Special cases

306. Who may be regarded as agent	1562
307. Charge of tax where share of beneficiaries unknown	1568
308. Charge of tax in case of oral trust	1578

4.—Association of persons and body of individuals

309. Method of computing a member's share in income of association of persons or body of individuals	1580
310. Share of member of association of persons or body of individuals in income of association or body	1584
311. Charge of tax where shares of members in association of persons or body of individuals unknown, etc.	1589

5.—Executors

312. Executor	1593
---------------	------

6.—Succession to business or profession

313. Succession to business or profession otherwise than on death	1597
314. Effect of order of tribunal or court in respect of business reorganisation	1604

7.—Partition

315. Assessment after partition of Hindu undivided family	1609
---	------

8.—Profits of non-residents from occasional shipping business

316. Shipping business of non-residents	1617
---	------

9.—Persons leaving India

317. Assessment of persons leaving India	1625
--	------

10.—Association of persons or body of individuals or artificial juridical person formed for a particular event or purpose

318. Assessment of association of persons or body of individuals or artificial juridical person formed for a particular event or purpose	1629
--	------

Contents

21

11.—Persons trying to alienate their assets

Section No.	Page No.
319. Assessment of persons likely to transfer property to avoid tax	1633
<i>12.—Discontinuance of business, or dissolution</i>	
320. Discontinued business	1636
321. Association dissolved or business discontinued	1644
322. Company in liquidation	1649
<i>13.—Private companies</i>	
323. Liability of directors of private company	1657
<i>14.—Assessment of firms</i>	
324. Charge of tax in case of a firm	1663
325. Assessment as a firm	1665
326. Assessment when section 325 not complied with	1670
<i>15.—Change in constitution, succession and dissolution</i>	
327. Change in constitution of a firm	1678
328. Succession of one firm by another firm	1682
329. Joint and several liability of partners for tax payable by firm	1685
330. Firm dissolved or business discontinued	1690
<i>16.—Liability of partners of limited liability partnership in liquidation</i>	
331. Liability of partners of limited liability partnership in liquidation	1695
<i>B.—Special provisions for registered non-profit organisation</i>	
<i>1.—Registration</i>	
332. Application for registration	1701
333. Switching over of regimes	1709
<i>2.—Income of registered non-profit organisation</i>	
334. Tax on income of registered non-profit organisation	1711
335. Regular income	1717
336. Taxable regular income	1724
337. Specified income	1728
338. Income not to be included in regular income	1737
339. Corpus donation	1743
340. Deemed corpus donation	1748
341. Application of income	1754
342. Accumulated income	1766
343. Deemed accumulated income	1774
<i>3.—Commercial activities by registered non-profit organisation</i>	
344. Business undertaking held as property	1777
345. Restriction on commercial activities by a registered non-profit organisation	1782
346. Restriction on commercial activities by registered non-profit organisation, carrying out advancement of any other object of general public utility	1787
<i>4.—Compliances</i>	
347. Books of account	1790
348. Audit	1795
349. Return of income	1801
350. Permitted modes of investment	1806
<i>5.—Violations</i>	
351. Specified violation	1813
352. Tax on accreted income	1825
353. Other violations	1838

6.—Approval for purpose of deduction under section 133(1)(b)(ii)	
<i>Section No.</i>	<i>Page No.</i>
354. Application for approval for purpose of section 133(1)(b)(ii)	1847
354A. Merger of registered non-profit organisation in certain cases	1859
7.—Interpretation	
355. Interpretation	1859
CHAPTER XVIII	
APPEALS, REVISIONS AND ALTERNATE DISPUTE RESOLUTIONS	
<i>A.—Appeals</i>	
1.— <i>Appeals to Joint Commissioner (Appeals) and Commissioner (Appeals)</i>	
356. Appealable orders before Joint Commissioner (Appeals)	1873
357. Appealable orders before Commissioner (Appeals)	1880
358. Form of appeal and limitation	1886
359. Procedure in appeal	1893
360. Powers of Joint Commissioner (Appeals) or Commissioner (Appeals)	1899
2.— <i>Appeals to Appellate Tribunal</i>	
361. Appellate Tribunal	1902
362. Appeals to Appellate Tribunal	1908
363. Orders of Appellate Tribunal	1918
364. Procedure of Appellate Tribunal	1923
3.— <i>Appeals to High Court</i>	
365. Appeal to High Court	1934
366. Case before High Court to be heard by not less than two Judges	1943
4.— <i>Appeals to Supreme Court</i>	
367. Appeal to Supreme Court	1947
368. Hearing before Supreme Court	1952
5.— <i>General</i>	
369. Tax to be paid irrespective of appeal, etc.	1954
370. Execution for costs awarded by Supreme Court	1957
371. Amendment of assessment on appeal	1959
372. Exclusion of time taken for copy	1962
373. Filing of appeal by income-tax authority	1967
374. Interpretation of “High Court”	1970
<i>B.—Special provisions for avoiding repetitive appeals</i>	
375. Procedure when assessee claims identical question of law is pending before High Court or Supreme Court	1976
376. Procedure where an identical question of law is pending before High Courts or Supreme Court	1982
<i>C.—Revision by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner</i>	
377. Revision of orders prejudicial to revenue	1990
378. Revision of other orders	2002
<i>D.—Alternate Dispute Resolutions</i>	
1.— <i>Dispute Resolution Committee in certain cases</i>	
379. Dispute Resolution Committee	2007
2.— <i>Advance rulings</i>	
380. Interpretation	2014
381. Board for Advance Rulings	2019
382. Vacancies, etc., not to invalidate proceedings	2023
383. Application for advance ruling	2027

Contents

23

<i>Section No.</i>	<i>Page No.</i>
384. Procedure on receipt of application	2033
385. Appellate authority not to proceed in certain cases	2039
386. Advance ruling to be void in certain circumstances	2044
387. Powers of the Board for Advance Rulings	2047
388. Procedure of Board for Advance Rulings	2050
389. Appeal	2056

CHAPTER XIX

COLLECTION AND RECOVERY OF TAX

A.—General

390. Deduction or collection at source and advance payment	2062
391. Direct payment	2068

B.—Deduction and collection at source

392. Salary and accumulated balance due to an employee	2074
393. Tax to be deducted at source	2092
394. Collection of tax at source	2137
395. Certificates	2153
396. Tax deducted is income received	2161
397. Compliance and reporting	2165
398. Consequences of failure to deduct or pay or, collect or pay	2176
399. Processing	2188
400. Power of Central Government to relax provisions of this Chapter	2191
401. Bar against direct demand on assessee	2202
402. Interpretation	2207

C.—Advance payment of tax

403. Liability for payment of advance tax	2221
404. Conditions of liability to pay advance tax	2225
405. Computation of advance tax	2227
406. Payment of advance tax by assessee on his own accord	2232
407. Payment of advance tax by assessee in pursuance of order of Assessing Officer	2239
408. Instalments of advance tax and due dates	2248
409. When assessee is deemed to be in default	2251
410. Credit for advance tax	2254

D.—Collection and Recovery

411. When tax payable and when assessee deemed in default	2256
412. Penalty payable when tax in default	2266
413. Certificate by Tax Recovery Officer and validity thereof	2274
414. Tax Recovery Officer by whom recovery is to be effected	2282
415. Stay of proceedings in pursuance of certificate and amendment or cancellation thereof	2285
416. Other modes of recovery	2289
417. Recovery through State Government	2299
418. Recovery of tax in pursuance of agreements with foreign countries	2302
419. Recovery of penalties, fine, interest and other sums	2307
420. Tax clearance certificate	2308
421. Recovery by suit or under other law not affected	2314
422. Recovery of tax arrear in respect of non-resident from his assets	2318

E.—Interest chargeable in certain cases

<i>Section No.</i>	<i>Page No.</i>
423. Interest for defaults in furnishing return of income	2320
424. Interest for defaults in payment of advance tax	2331
425. Interest for deferment of advance tax	2338
426. Interest on excess refund	2346

F.—Levy of Fee in certain cases

427. Fee for default in furnishing statements	2349
428. Fee for default in furnishing return of income, audited accounts and reports	2351
429. Fee for default relating to statement or certificate	2355
430. Fee for default relating to intimation of Aadhaar number	2358

CHAPTER XX

REFUNDS

431. Refunds	2361
432. Person entitled to claim refund in certain special cases	2367
433. Form of claim for refund and limitation	2369
434. Refund for denying liability to deduct tax in certain cases	2374
435. Refund on appeal, etc.	2378
436. Correctness of assessment not to be questioned	2382
437. Interest on refunds	2384
438. Set off and withholding of refunds in certain cases	2395

CHAPTER XXI

PENALTIES

439. Penalty for under-reporting and misreporting of income	2404
440. Waiver of penalty and immunity from prosecution	2413
441. Failure to keep, maintain or retain books of account, documents, etc.	2419
442. Penalty for failure to keep and maintain information and document, etc., in respect of certain transactions	2423
443. <i>Omitted by the Finance Act, 2026</i>	2425
444. Penalty for false entry, etc., in books of account	2425
445. Benefits to related persons.	2427
446. Penalty for failure to furnish information or for furnishing inaccurate information on transaction of crypto-asset	2430
447. <i>Omitted by the Finance Act, 2026</i>	2431
448. Penalty for failure to deduct tax at source	2431
449. Penalty for failure to collect tax at source	2434
450. Penalty for failure to comply with provisions of section 185	2438
451. Penalty for failure to comply with provisions of section 186	2441
452. Penalty for failure to comply with provisions of section 187	2446
453. Penalty for failure to comply with provisions of section 188	2448
454. Penalty for failure to furnish statement of financial transaction or reportable account after a notice	2454
455. Penalty for furnishing inaccurate statement of financial transaction or reportable account	2457
456. Penalty for failure to furnish statement or information or document by an eligible investment fund	2461
457. Penalty for failure to furnish information or document under section 171	2463
458. Penalty for failure to furnish information or document under section 506	2464

Contents

25

<i>Section No.</i>	<i>Page No.</i>
459. Penalty for failure to furnish report or for furnishing inaccurate report under section 511	2467
460. Penalty for failure to submit statement under section 505	2470
461. Penalty for failure to furnish statements, etc.	2471
462. Penalty for failure to furnish information or furnishing inaccurate information under section 397(3)(d)	2475
463. Penalty for furnishing incorrect information in reports or certificates	2476
464. Penalty for failure to furnish statements, etc.	2479
465. Penalty for failure to answer questions, sign statements, furnish information, returns or statements, allow inspections, etc.	2481
466. Penalty for failure to comply with the provisions of section 254	2491
467. Penalty for failure to comply with the provisions of sections 262 and 397	2493
468. Penalty for failure to comply with the provisions of section 397	2496
469. Power to reduce or waive penalty, etc., in certain cases	2499
470. Penalty not to be imposed in certain cases	2509
471. Procedure	2517
472. Bar of limitation for imposing penalties	2525
CHAPTER XXII	
OFFENCES AND PROSECUTION	
473. Contravention of order made during search action	2535
474. Failure to afford facility for inspection of books of account during search	2537
475. Removal, concealment, transfer or delivery of property to prevent tax recovery	2540
476. Failure to pay tax to credit of Central Government under Chapter XIX-B	2544
477. Failure to pay tax collected at source	2553
478. Wilful attempt to evade tax, etc.	2554
479. Failure to furnish returns of income	2560
480. Failure to furnish return of income setting forth undisclosed income	2568
481. Failure to comply with a direction of special audit or valuation	2570
482. False statement in verification, etc.	2572
483. Falsification of books of account or document, etc.	2578
484. Abetment of false return, etc.	2581
485. Punishment for second and subsequent offences	2589
486. Punishment not to be imposed in certain cases	2591
487. Offences by companies	2596
488. Offences by Hindu undivided family	2602
489. Presumption as to assets, books of account, etc., in certain cases	2605
490. Presumption as to culpable mental state	2608
491. Prosecution to be at instance of Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner	2615
492. Certain offences to be non-cognizable	2625
493. Proof of entries in records or documents	2628
494. Disclosure of particulars by public servants	2632
495. Special Courts	2634
496. Offences triable by Special Court	2636
497. Trial of offences as summons case	2639
498. Application of Bharatiya Nagarik Suraksha Sanhita, 2023 to proceedings before Special Court	2641

CHAPTER XXIII
MISCELLANEOUS

<i>Section No.</i>	<i>Page No.</i>
499. Certain transfers to be void	2644
500. Provisional attachment to protect revenue in certain cases	2652
501. Service of notice generally	2664
502. Authentication of notices and other documents	2673
503. Service of notice when family is disrupted or firm, etc., is dissolved	2677
504. Service of notice in case of discontinued business	2680
505. Submission of statement by a non-resident having liaison office	2683
506. Furnishing of information or documents by an Indian concern in certain cases	2686
507. Submission of statements by producers of cinematograph films or persons engaged in specified activity	2689
508. Obligation to furnish statement of financial transaction or reportable account	2693
509. Obligation to furnish information on transaction of crypto-asset	2701
510. Annual information statement	2705
511. Furnishing of report in respect of international group	2708
512. Publication of information respecting assessee in certain cases	2717
513. Appearance by registered valuer in certain matters	2720
514. Registration of Valuers	2725
515. Appearance by authorised representative	2729
516. Rounding off of amount of total income, or amount payable or refundable	2739
517. Receipt to be given	2743
518. Indemnity	2748
519. Power to tender immunity from prosecution	2750
520. Cognizance of offences	2754
521. Probation of Offenders Act, 1958 and section 401 of Bharatiya Nagarik Suraksha Sanhita, 2023, not to apply	2758
522. Circumstances in which return of income, assessment, approvals, etc., not to be invalid	2760
523. Notice deemed to be valid in certain circumstances	2767
524. Presumption as to assets, books of account, etc.	2774
525. Authorisation and assessment in case of search or requisition	2780
526. Bar of suits in civil courts	2784
527. Power to make exemption, etc., in relation to participation in business of prospecting for, extraction, etc., of mineral oils	2788
528. Power of Central Government or Board to condone delays in obtaining approval	2793
529. Power to withdraw approval	2795
530. Act to have effect pending legislative provision for charge of tax	2796
531. Power to rescind exemption in relation to certain Union territories already granted under section 294A of the Income-tax Act, 1961	2799
532. Power to frame Schemes	2802
533. Power to make rules	2807
534. Laying before Parliament	2814
535. Removal of difficulties	2816
536. Repeal and savings	2820

Schedule

Schedule I	Conditions for certain activities not to Constitute Business Connection in India	2833
Schedule II	Income not to be included in Total Income	2836
Schedule III	Income not to be included in Total Income of Eligible Persons	2843
Schedule IV	Income not to be included in Total Income of Eligible Non-Residents, Foreign Companies and other such persons	2861
Schedule V	Income not to be included in Total Income of certain Eligible Persons including Investment Funds, Business Trusts and their Unit Holders	2870
Schedule VI	Income not to be included in Total Income of certain Eligible Persons in International Financial Services Centre or having Income therefrom	2880
Schedule VII	Persons exempt from Tax	2887
Schedule VIII	Income not to be included in the Total Income of Political Parties and Electoral Trusts	2897
Schedule IX	Deduction for Tea Development Account, Coffee Development Account and Rubber Development Account for Computing Income under the Head “Profits and Gains of Business or Profession”	2899
Schedule X	Deduction for Site Restoration Fund for Computing Income under the Head “Profits and Gains of Business or Profession”	2903
Schedule XI	Part A: Recognised Provident Funds	2907
	Part B: Approved Superannuation Funds and Gratuity Funds	2913
	Part C: Power to make Rules for Provident Funds, Superannuation Funds and Gratuity Funds	2915
Schedule XII	Part A: Minerals	2917
	Part B: Groups of Associated Minerals	2918
Schedule XIII	List of Articles or Things	2919
Schedule XIV	Insurance Business	2920
Schedule XV	Deduction in respect of Life Insurance Premia, Contribution to Provident Fund, Subscription to Certain Equity Shares, etc.	2922
Schedule XVI	Permitted Modes of Investment or Deposits	2931
Annexure 1	Statutory provisions of 1961 Act relevant for 2025 Act (<i>Arranged chronologically</i>)	2935
SUBJECT INDEX		3025

Table of Cases

3i Infotech Ltd v ACIT (2010) 192 Taxman 137 (Bom)	1328
A One Batteries (P) Ltd v DCIT (2011) 11 taxmann.com 90 (Jhar): (2011) 199 Taxman 208 (Jhar): (2011) 242 CTR 436 (Jhar)	2422
A. & M. Agencies v CIT (1998) 101 Taxman 655 (Mad): (1999) 239 ITR 136 (Mad): (1999) 153 CTR 497 (Mad)	2184
A.A.A. Portfolios (P) Ltd v DCIT (2013) 37 taxmann.com 23 (Del): (2013) 261 CTR 239 (Del)	2296
A.C. Surgipharma (P) Ltd v DCIT (2023) 157 taxmann.com 360 (Del) [30-11-2023]	838
A.E.C.O.M. Intercontinental Holdings UK Ltd v ACIT (2026) 183 taxmann.com 692 (Del): (2026) 309 Taxman 503 (Del)	2199
A.G. Biotech Laboratories (India) Ltd v ITO (2025) 180 taxmann.com 850 (Tel)	160
A.G.R. Investment Ltd v CIT (Addl) (2011) 9 taxmann.com 62 (Del)	1325,1327, 1328,1331,1332
A.K.K. Specific Family Trust v CIT (2013) 37 taxmann.com 54 (Mad): (2014) 220 Taxman 395 (Mad)	1575
A.M.P. Spinning & Weaving Mills (P) Ltd v ITO (2016) 74 taxmann.com 271 (Guj): (2016) 243 Taxman 1 (Guj): (2017) 393 ITR 349 (Guj): (2017) 295 CTR 171 (Guj)	610
A.P. Circle of All India Bharat Sanchar Nigam Ltd Executives Association v General Manager (Finance), Telecom (2006) 155 Taxman 282 (AP): (2006) 283 ITR 388 (AP): (2006) 204 CTR 576 (AP)	2085
A.P. State Civil Supplies Corporation Ltd v ADIT (2024) 169 taxmann.com 726: (2025) 303 Taxman 176 (Tel)	1810,1811,1765,1824,1846
A.P.H.V. India Invest Co (P) Ltd v ACIT (IT) (2024) 158 taxmann.com 544 (Del): (2023) 459 ITR 428 (Del)	1232
A.R.N. Infrastructures India Ltd v ACIT (2024) 167 taxmann.com 38: (2024) 469 ITR 333 (Del)	1495,1496
A.V. Thomas and Co Ltd v CIT (1963) 48 ITR 67 (SC)	262
A.V. Thomas and Co Ltd v CIT (1986) 159 ITR 431 (Ker): (1987) 61 CTR 287 (Ker)	197
Abbu Chettiar (K.M.) v ITO (1958) 33 ITR 340 (Mad)	2224
Abdul Azeez Dawood Marzook v CIT (1958) 33 ITR 154 (Mad)	1567
Abdul Azeez Haroon v DCIT (IT) (2020) 115 taxmann.com 289 (Mad): (2020) 270 Taxman 216 (Mad)	1041,1046
Abdul Gafoor (B.P.) v CIT (1983) 12 Taxman 346 (Ker)	1112
Abdul Jabbar Butt v State of J & K AIR 1957 SC 281	17
Abdul Mazid v CIT (1995) 81 Taxman 7 (Gau): (1995) 216 ITR 841 (Gau)	1542
Abdul Rahman Saheb (B.A.R.) v ITO (1975) 100 ITR 541 (AP)	1359,1367
Abdul Sattar v Union of India (1998) 96 Taxman 229 (MP): (1998) 230 ITR 163 (MP)	2150
Abdul Vahab P. v ACIT (2012) 18 taxmann.com 196 (Ker): (2012) 205 Taxman 77 (Ker): (2012) 249 CTR 102 (Ker)	1627,1628,1634,1635
Aberdeen Institutional Commingled Funds LLC v Authority of Advance Rulings (IT), Mumbai (2019) 104 taxmann.com 63 (Bom): (2019) 262 Taxman 346 (Bom): (2020) 421 ITR 183 (Bom)	600
Abhar Holdings (P) Ltd v DCIT (2025) 180 taxmann.com 508 (Guj): (2026) 484 ITR 612 (Guj)	610
Abhinav Jindal v ACIT (2025) 171 taxmann.com 217 (Del): (2025) 476 ITR 330 (Del)	1351
Abhishek Jain v ITO (2018) 94 taxmann.com 355 (Del)	1046

Aboobacker (P.M.) v CIT (2017) 81 taxmann.com 299 (SC): (2017) 247 Taxman 391 (SC): (2017) 295 CTR 457 (SC)	1254
Aboobacker (T.K.) v Union of India (1989) 45 Taxman 420 (Ker): (1989) 177 ITR 358 (Ker): (1990) 82 CTR 15 (Ker)	2147
Absolute Entertainment (P) Ltd v ACIT (2023) 152 taxmann.com 10 (Del): (2023) 454 ITR 655 (Del)	1268,1272
Abul Kalam v ACIT (2020) 117 taxmann.com 717 (Cal): (2020) 272 Taxman 467 (Cal): (2021) 431 ITR 395 (Cal)	2663
Accountant General v CIT (1948) 16 ITR 78 (Bom)	2363
Ace Real Estate & Developers v ACIT (2018) 100 taxmann.com 228 (Bom): (2019) 260 Taxman 37 (Bom)	1310
Action Research for Health and Socio-economic Development v CBDT (2025) 174 taxmann.com 966 (Ori): (2026) 484 ITR 211 (Ori)	1799,1804
Adam (K.M.) v ITO (1958) 33 ITR 26 (Mad)	2295
Adani Enterprise Ltd v ACIT (2019) 101 taxmann.com 91 (Guj): (2019) 261 Taxman 64 (Guj): (2018) 408 ITR 453 (Guj)	1315
Adani Ports And Special Economic Zone Ltd v DCIT (2013) 35 taxmann.com 338 (Guj): (2015) 228 Taxman 114 (Guj) (Mag.) [7-5-2013]	1376
Adarsh Credit Co-operative Society Ltd v JDIT (Inv.) (2019) 102 taxmann.com 291 (SC)	1075
Adhunik Power & Natural Resources Ltd v Central Coalfields Ltd (2023) 156 taxmann.com 227 (Jhar): (2024) 296 Taxman 53 (Jhar): (2025) 476 ITR 213 (Jhar)	2175,2187
Aditya Institute of Technology and Management v State of Andhra Pradesh (2024) 163 taxmann.com 738 (AP)	2550,2594,2624
Aditya Narain Singh Bahadur (Maharaja of Benares) v CIT (1938) 6 ITR 217 (All)	1557
Aditya Rao (J.) v ACIT (2018) 93 taxmann.com 141 (AP): (2018) 409 ITR 169 (AP)	1041
Administrator, UTI v Malani (B.M.) (2007) 164 Taxman 463 (SC): (2008) 296 ITR 31 (SC): (2007) 212 CTR 425 (SC)	2295
Administrator-General of West Bengal for the Estate of Raja P.N. Tagore v CIT (1965) 56 ITR 34 (SC)	1552
Affection Investments Ltd v ACIT (2010) 326 ITR 255 (Guj): (2009) 222 CTR 387 (Guj)	1933
Afzalunnissa Begum v Union of India (1992) 63 Taxman 531 (SC)	1089
Agarwal (M.R.), ITO v Official Liquidator, Golcha Properties Private Ltd (1973) 90 ITR 251 (Raj)	2238
Agarwal and Co v CIT (1970) 77 ITR 10 (SC)	1672
Agilent Technologies India (P) Ltd v ACIT (2021) 123 taxmann.com 299 (Del): (2021) 277 Taxman 153 (Del)	2380,2390
Agricultural Company v CIT (1974) 93 ITR 353 (Del)	2668
Ahammadkutty Haji (M.) v CCIT (2006) 155 Taxman 315 (Ker): (2007) 288 ITR 304 (Ker): (2006) 205 CTR 247 (Ker)	2390
Ahluwalia (S.S.) v ITO (1996) 220 ITR 600 (Gau): (1996) 135 CTR 225 (Gau)	2398
Ahmedabad Rana Caste Association v CIT (1971) 82 ITR 704 (SC)	1707,1713,1720,1733,1741,1869
Ahmedabad South Indian Association Charitable Trust v DCIT (2001) 117 Taxman 413 (Guj): (2002) 254 ITR 326 (Guj): (2001) 170 CTR 128 (Guj)	2664
Ahmedabad Urban Development Authority v ACIT (E) (2017) 83 taxmann.com 78 (Guj): (2017) 396 ITR 323 (Guj)	1764
Aiman Education and Welfare Society v National Faceless Appeal Centre, New Delhi (2021) 130 taxmann.com 483 (Mad): (2022) 284 Taxman 62 (Mad): (2021) 439 ITR 651 (Mad)	2269
Aircel Ltd v DCIT (2024) 164 taxmann.com 405: (2024) 208 ITD 199 (Chen - Trib.)	1449,1450
Ajantha Industries v CBDT (1976) 102 ITR 281 (AP)	1046,1050
Ajay Kumar Singh v DGIT (2021) 124 taxmann.com 518 (Pat)	1075

Table of Cases

31

Ajay Surendra Patel v DCIT (2017) 78 taxmann.com 339 (Guj): (2017) 394 ITR 321 (Guj): (2017) 293 CTR 249 (Guj)	1661
Ajit Jain v Union of India (2001) 117 Taxman 295 (Del)	1075
Ajit Kumar (S.) v ACIT (2019) 109 taxmann.com 392 (Mad): (2019) 266 Taxman 380 (Mad): (2019) 419 ITR 260 (Mad)	1520
Akasaki Technology (P) Ltd v PCIT (2025) 181 taxmann.com 325 (Del)	1269,1274
Akash Poddar v ACIT (2024) 165 taxmann.com 271 (Del)	210
Akshita Jindal v ITO (2024) 162 taxmann.com 313 (Del)	1342
Alaka Goswami (Dr.) v CIT (2004) 138 Taxman 212 (Gau): (2004) 268 ITR 178 (Gau): (2004) 190 CTR 214 (Gau)	1529
Alamelu Veerappan v ITO (2018) 95 taxmann.com 155 (Mad): (2018) 257 Taxman 72 (Mad)	1543,2767
Alampally Pressure Testing Co (P) Ltd v Union of India (2023) 157 taxmann.com 464 (Ker)	2174
Albert Francis Lobo v Oil India Ltd (2000) 113 Taxman 582 (Gau): (2000) 244 ITR 25 (Gau)	718
Aldrin Alberto Araujo Soares v DCIT (2024) 162 taxmann.com 186: (2025) 482 ITR 257 (Bom)	1304
Alfa Investments v ITO (2018) 92 taxmann.com 167 (Mad): (2018) 400 ITR 445 (Mad): (2017) 300 CTR 85 (Mad)	1361,1362,1366,1371
Alfred (E.) v ITO (1957) 32 ITR 401 (Mad)	1542
Alkaben B. Patel v ITO (2014) 43 taxmann.com 333 (Ahm-Trib.) (SB): (2014) 31 ITR (T) 231 (Ahm-Trib.) (SB), Paras 5.1 and 5.3	496
Alkem Laboratories Ltd v CIT (TDS) (2023) 155 taxmann.com 61 (Pat)	2174
All Gujarat Federation of Tax Consultants v CBDT (2015) 61 taxmann.com 431: (2015) 378 ITR 160: (2015) 280 CTR 248 (Guj)	1190
All India Bank Officers' Confederation v Regional Manager, Central Bank of India (2024) 162 taxmann.com 228 (SC): (2024) 299 Taxman 93 (SC): (2024) 464 ITR 286 (SC)	208
All India Lakshmi Commercial Bank Officers' Union v Union of India (1985) 20 Taxman 412 (Del)	170
All India Reporter Ltd v Ramchandra D. Datar (1961) 41 ITR 446 (SC)	2092,2295
All India Spinners' Association v CIT (1944) 12 ITR 482 (PC)	1707,1713,1719,1733,1750,1783,1812,1869
Allen v Farquharson Brothers & Co (1932) 17 TC 59 (KB)	246
Amal Shyam v Union of India (2015) 55 taxmann.com 98 (Tri): (2013) 359 ITR 440 (Tri)	174
Amalgam Steel (P) Ltd v ACIT (2026) 183 taxmann.com 54 (Cal): (2026) 309 Taxman 174 (Cal)	2417,2418
Amar Agarwal v DIT (Inv.) (2005) 144 Taxman 762 (MP)	1112
Amarnath (B.N.) v CIT (2003) 126 Taxman 201 (Kar): (2003) 259 ITR 590 (Kar)	2530
Ambaji Traders (P) Ltd v ITO (1976) 105 ITR 273 (Bom)	1359,1363,1367
Ambernath City Hospital (P) Ltd v Union of India (2026) 182 taxmann.com 268 (Bom): (2026) 309 Taxman 88 (Bom)	2676,2773
Amec Foster Wheeler Iberia SLU v DCIT (2023) 148 taxmann.com 124 (Mad): (2023) 451 ITR 117 (Mad)	1046,1047
Ameerdeen (H.) v ITO (2022) 136 taxmann.com 350 (Mad): (2022) 286 Taxman 313 (Mad): (2022) 443 ITR 383 (Mad), Para 17	492
Ameeruddin (S.B.) v ITO (1973) 92 ITR 366 (Mad)	1438
Ameeta Goyal v Assessment Unit of Income-tax (2025) 173 taxmann.com 975 (Del)	1402,1408
American megatrends International India (P) Ltd v Assessment Unit Income-tax Department Ministry of Finance Government of India, New Delhi (2025) 180 taxmann.com 42 (Mad)	1305
Amit Aggarwal v ACIT (2024) 165 taxmann.com 296 (SC)	1286
Amit Kapoor v ITO (2025) 180 taxmann.com 193 (Del)	2565

Amit Suresh Bhatnagar v ITO (2009) 183 Taxman 287 (Guj): (2009) 308 ITR 113 (Guj): (2009) 221 CTR 70 (Guj)	1658
Amiya Bala Paul v CIT (2003) 130 Taxman 511 (SC): (2003) 262 ITR 407 (SC): (2003) 182 CTR 489 (SC), Para 18	523,1129,1230
Amjad Ahmed Shaikh v ITO (2025) 172 taxmann.com 687 (Bom): (2025) 304 Taxman 377 (Bom)	1544
Amneal Pharmaceuticals (P) Ltd v ACIT (2023) 155 taxmann.com 15 (Guj): (2023) 295 Taxman 197 (Guj)[22-8-2023]	686
Amns Gandhidham Ltd v ACIT (2025) 180 taxmann.com 43 (Bom)	638
Amrit Lal Mangal (Dr.) v Union of India (2015) 62 taxmann.com 310 (P&H): (2015) 235 Taxman 410 (P&H): (2016) 284 CTR 180 (P&H)	2350
Amway India Enterprises v Union of India (2003) 130 Taxman 204 (Ker)	1062
Ana Labs v DCIT (2015) 54 taxmann.com 102 (AP): (2015) 229 Taxman 210 (AP): (2015) 371 ITR 295 (AP)	435
Anadi Nath Chakraborty v CIT (1967) 64 ITR 456 (Cal)	2670
Anamallais Bus Transports (P) Ltd v PCIT (2024) 158 taxmann.com 245 (Mad)	798,2452
Anand Banwarilal Adhukia v DCIT (2016) 75 taxmann.com 301 (Guj): (2017) 244 Taxman 243 (Guj)	1240
Anandkumar v ACIT (2020) 122 taxmann.com 252 (Mad): (2021) 278 Taxman 342 (Mad): (2021) 430 ITR 391 (Mad)	376
Ananthamurthy (M.S.) v Manjula (J.) (2025) 172 taxmann.com 7 (SC): (2025) 304 Taxman 81 (SC), Para 27	487
Anantharam (C.N.) v ACIT (2015) 55 taxmann.com 282 (Kar): (2015) 230 Taxman 34 (Kar): (2015) 275 CTR 329 (Kar), Para 11	483
Anarkali Sarabhai v CIT (1997) 90 Taxman 509 (SC): (1997) 224 ITR 422 (SC): (1997) 138 CTR 253 (SC)	412
Anchor Pressings (P) Ltd v CIT (1986) 161 ITR 159 (SC): (1986) 27 Taxman 295 (SC): (1986) 58 CTR 126 (SC)	1421
Andhra Pradesh Forest Development Corpn. Ltd v ACIT (2005) 144 Taxman 51 (AP): (2005) 272 ITR 245 (AP): (2005) 195 CTR 81 (AP)	2150,2186,2200
Andrew Telecommunications India (P) Ltd v PCIT (2017) 77 taxmann.com 312 (Bom): (2017) 295 CTR 557 (Bom)	2265
Anglo-French Textile Co Ltd v CIT (1953) 23 ITR 82 (SC)	597
Anglo-Indian Jute Mills Co Ltd v Dutt (S.K.) (1956) 30 ITR 525 (Cal)	2157
Angusamy Gounder Subburethinam v ITO (2023) 152 taxmann.com 561 (Mad): (2023) 294 Taxman 34 (Mad)	1251
Anil Jain v PCIT (Inv.) (2023) 150 taxmann.com 284 (Mad): (2023) 456 ITR 274 (Mad)	1042,1047,1101
Anil Jain v PDGIT (Inv.) (2023) 146 taxmann.com 182 (Cal)	1096
Anil Kedia v SCIT & WT (2013) 33 taxmann.com 624 (Mad)	1111
Anil Minda v CIT (2023) 148 taxmann.com 407 (SC): (2023) 292 Taxman 407 (SC): (2023) 453 ITR 1 (SC)	1501
Anima Basu v CIT (1978) 115 ITR 272 (Cal)	1640
Anindita Sengupta v ACIT (2024) 161 taxmann.com 39: (2024) 467 ITR 624 (Del)	1343
Anis Ahmad & Sons v CIT (Appeals) (2008) 167 Taxman 84 (SC): (2008) 297 ITR 441 (SC): (2008) 214 CTR 457 (SC)	1060
Anish Modi v Union of India (2023) 157 taxmann.com 597 (Bom): (2024) 297 Taxman 490 (Bom): (2024)	2600
Anita Rani v ITO (2025) 180 taxmann.com 562 (P&H)	1545
Anitha B.H. v PCIT (2025) 177 taxmann.com 502 (Kar)	2365
Annaiah (M.M.) v CIT (1970) 76 ITR 582 (Mys)	1210
Annamalai Bus Transports (P) Ltd v PCIT (2023) 157 taxmann.com 728 (Mad)	798
Annamalai Chettiar (S.N.A.S.A.) v CIT (1951) 20 ITR 238 (Mad)	1639

Table of Cases

33

Annesty International India (P) Ltd v Union of India (2023) 149 taxmann.com 384 (Kar)	1096
Anokhi Realty (P) Ltd v ITO (2023) 153 taxmann.com 275 (Guj): (2023) 295 Taxman 60 (Guj)	1602,2766
Anto (M.A.) v CIT (2010) 326 ITR 212 (Ker)	1530
Antony (A.O.) v ITO (2013) 37 taxmann.com 366 (Ker): (2013) 218 Taxman 103 (Ker) (Mag)	1437
Antony Parakal Kuriachan v CIT (2022) 138 taxmann.com 440 (Kar): (2022) 442 ITR 38 (Kar)	506
Anuj Sood v PCIT (2024) 168 taxmann.com 463 (Del) [28-10-2024]	825
Anupam Tele Services v ITO (2014) 43 taxmann.com 199 (Guj): (2014) 222 Taxman 318 (Guj): (2014) 366 ITR 122 (Guj): (2014) 268 CTR 121 (Guj)	304
Anuradha Bakshi v PCIT (2023) 156 taxmann.com 237 (Del), affirmed by SC: (2024) 162 taxmann.com 387 (SC)	1102
Anurag Dalmia v ITO (2025) 176 taxmann.com 771 (Del): (2025) 306 Taxman 304 (Del)	2559,2572,2577
Anusuya Alva v DCIT (2005) 147 Taxman 152 (Kar): (2005) 278 ITR 206 (Kar): (2005) 197 CTR 37 (Kar)	2203,2204
Anvida Bandi v DCIT (2025) 177 taxmann.com 726 (Tel), paras 12 and 13	1297
Apar Mukhya Adhikari v ITO (TDS) (2018) 97 taxmann.com 107 (All): (2018) 258 Taxman 111 (All): (2019) 416 ITR 60 (All)	2152
Apeejay Surrendera Park Hotels Ltd v Union of India (2016) 67 taxmann.com 291 (Del): (2016) 383 ITR 697 (Del): (2016) 287 CTR 161 (Del)	2132
Apex Metchem (P) Ltd v ACIT (2014) 46 taxmann.com 443 (Raj): (2014) 269 CTR 354 (Raj)	1519
Apoorva Shantilal Shah (HUF) Seth Gopaldas (HUF) v CIT (1983) 13 Taxman 1: (1983) 141 ITR 558: (1983) 33 CTR 153 (SC)	1615
Applewoods Estate (P) Ltd v Addl./Jt./Dy./ACIT/ITO (2024) 158 taxmann.com 178 (Guj)	2524
Arabian Express Line Ltd of United Kingdom v Union of India (1995) 82 Taxman 6 (Guj): (1995) 212 ITR 31 (Guj): (1994) 120 CTR 377 (Guj)	1622
Aravali Engineers (P) Ltd v CIT (2011) 11 taxmann.com 291: (2011) 200 Taxman 81 (P&H) (Mag.): (2011) 335 ITR 508: (2011) 237 CTR 312 (P&H)	2771
Aravali Polymers LLP v JCIT (2014) 47 taxmann.com 335 (Kol - Trib.): (2014) 65 SOT 11 (Kol - Trib.) (URO)	438
Archana Shukla v JCIT (2000) 112 Taxman 573 (Del): (2000) 244 ITR 829 (Del): (2000) 161 CTR 159 (Del)	2398
Ardent Steel Ltd v ACIT (2018) 94 taxmann.com 95: (2018) 405 ITR 422: (2018) 302 CTR 362 (Chhattisgarh)	2772
Areva T&D India Ltd v ACIT (2007) 165 Taxman 123 (Mad)	1329,1333
Arihant Buildcon (P) Ltd v Income-tax Department (2025) 177 taxmann.com 709 (MP)	1115
Arjan Dass v CIT (1986) 160 ITR 155 (P&H)	2505
Arjun Malhotra v CIT (2018) 92 taxmann.com 338 (Del)	445
Arjundas Rajkumar v CIT (2014) 367 ITR 188 (AP & Tel)	1694
Aroon K. Basak v Union of India (1999) 236 ITR 931 (Del): (2000) 159 CTR 188 (Del)	2389
Arpit Pravinbhai Shah v ACIT (2026) 182 taxmann.com 691 (Guj)	2205
Arputharaj (S.) v DCIT (2023) 156 taxmann.com 572: (2024) 296 Taxman 291: (2024) 461 ITR 450 (Mad)	2566
Arumugam Ramasamy v Assessment Unit Income-tax Department (2026) 183 taxmann.com 247 (Mad)	2672
Arun (Dr. A.M.) v ITD (2023) 154 taxmann.com 661 (Mad): (2023) 456 ITR 110 (Mad)	2549
Aruna Devi Jajodia v Collector of Madras (1952) 21 ITR 349 (Mad)	2277

Arunachalam Chettiar (Rm. Ar. Ar. Rm.) v CIT (1936) 4 ITR 173 (PC)	597
Aruppukottai Chandra Bus Lines v CIT (1973) 87 ITR 154 (Mad)	1372
Arur (D.V.) v CIT (1945) 13 ITR 465 (Bom)	1574
Arvind Kayan v Union of India (2017) 85 taxmann.com 308 (Cal): (2017) 250 Taxman 387 (Cal): (2018) 403 ITR 36 (Cal): (2018) 300 CTR 597 (Cal)	1540
Arvind Kumar Gupta v TRO (2005) 146 Taxman 579 (All): (2005) 276 ITR 373 (All): (2005) 199 CTR 36 (All)	1658,1661
Arvind Kumar v ITAT (2023) 151 taxmann.com 495 (P&H): (2024) 461 ITR 283 (P&H) [29-3-2023]	688
Arvindkumar Kuberbhai Patel v DCIT (2017) 82 taxmann.com 214 (Guj): (2017) 391 ITR 103 (Guj): (2017) 294 CTR 120 (Guj)	2649
Aryan Arcade Ltd v CIT-I (2017) 84 taxmann.com 293 (Guj): (2017) 250 Taxman 138 (Guj)	230
Asha George v ITO, Ward 2(1), Thrissur (2013) 30 taxmann.com 334 (Ker): (2013) 214 Taxman 236 (Ker): (2013) 351 ITR 19 (Ker)	489,490
Asha Pal Gulati v CBDT (2014) 49 taxmann.com 182 (Del)	2508
Ashish Agarwal v ITD (2022) 143 taxmann.com 322: (2022) 289 Taxman 518 (Raj)	2564
Ashish Plastic Industries v ACIT (2015) 56 taxmann.com 468 (SC): (2015) 231 Taxman 238 (SC): (2015) 373 ITR 45 (SC): (2015) 278 CTR 107 (SC)	583
Ashita Nilesh Patel v ACIT (2020) 115 taxmann.com 37 (Guj): (2020) 270 Taxman 132 (Guj)	1659
Ashok Chawla v DIT (Inv.) (2009) 176 Taxman 202 (Del)	2279
Ashok Hotchand Advani v ITO (2019) 111 taxmann.com 304 (Bom)	1370
Ashok Kumar B. Chowatia v JCIT (TDS) (2021) 128 taxmann.com 230 (Mad): (2021) 281 Taxman 405 (Mad): (2021) 435 ITR 449 (Mad)	2204
Ashok Kumar Jhunjhunwala v State of Bihar (2009) 310 ITR 160 (Pat)	2543
Ashok Kumar Sethi v DCIT (2016) 73 taxmann.com 165 (Mad): (2017) 244 Taxman 174 (Mad): (2016) 387 ITR 375 (Mad): (2017) 298 CTR 373 (Mad)	1515
Ashok Kumar v CIT-I (2016) 69 taxmann.com 129 (Pat)	1088
Ashoka Foods & Dehydrates Sansthan v ACIT (2014) 49 taxmann.com 407 (Lucknow - Trib.): (2014) 151 ITD 46 (Lucknow - Trib.): (2014) 66 SOT 13 (Lucknow - Trib.): (2015) 167 TTJ 590 (Lucknow - Trib.)	181
Ashokbhai H. Jariwala v ACIT (2017) 84 taxmann.com 196 (SC)	1074
Ashwani Dhingra v CCIT (2004) 141 Taxman 651 (All): (2005) 276 ITR 98 (All): (2004) 191 CTR 399 (All)	1371
Ashwani Kumar v ITO (2021) 130 taxmann.com 57 (P&H): (2021) 282 Taxman 470 (P&H): (2022) 445 ITR 474 (P&H)	2281
Ashwani Kumar Ram Singh (Colonel) v PCIT (2020) 115 taxmann.com 193 (MP)	2372
Ashwani Oberoi v CIT (2013) 29 taxmann.com 224 (P&H): (2013) 212 Taxman 392 (P&H): (2013) 256 CTR 301 (P&H)	477
Ashwin Vanaspati Industries v CIT (2002) 125 Taxman 59 (Guj): (2002) 255 ITR 26 (Guj): (2002) 174 CTR 90 (Guj)	322
Ashwinbhai Babubhai Dudhat v Interim Board for Settlement (2024) 167 taxmann.com 511 (Guj): (2024) 466 ITR 776 (Guj), Para 11	492
Asian Consolidated Industries Ltd v DCIT (2020) 114 taxmann.com 105 (Del)	799
Asian Paints Ltd v ACIT (2023) 155 taxmann.com 627 (Bom): (2023) 457 ITR 626 (Bom)	1376,1380
Asian Satellite Broadcast (P) Ltd v ITO (2020) 119 taxmann.com 481 (Bom): (2021) 276 Taxman 316 (Bom): (2020) 428 ITR 327 (Bom)	433
Asit Kumar Ghosh v CIT (1953) 24 ITR 576 (Cal)	1558
Asnew Barrels (P) Ltd v CIT (2014) 44 taxmann.com 449 (Bom)	807
Assam Carbon Products Ltd v CIT (1997) 93 Taxman 729 (Gau): (1997) 224 ITR 57 (Gau): (1997) 265 CTR 30 (Gau)	2764
Assam Tribune v DCIT (2007) 164 Taxman 158 (Gau): (2006) 284 ITR 668 (Gau): (2006) 205 CTR 513 (Gau)	2511

Table of Cases

35

Assistant Commissioner v Velliappa Textiles Ltd (2003) 132 Taxman 165 (SC): (2003) 263 ITR 550 (SC): (2003) 184 CTR 193 (SC)	2559,2587
ACIT (E) v Ahmedabad Urban Development Authority (2022) 143 taxmann.com 278 (SC): (2023) 291 Taxman 11 (SC): (2022) 449 ITR 1 (SC)	1714,1720,1736, 1764,1779,1783,1793 1404,1407
ACIT (IT) v Shelf Drilling Ron Tappmeyer Ltd (2025) 177 taxmann.com 262 (SC)	1404,1407
ACIT v A.R. Enterprises (2013) 29 taxmann.com 50 (SC): (2013) 212 Taxman 531 (SC): (2013) 350 ITR 489 (SC): (2013) 256 CTR 1 (SC)	1466
ACIT v Ahmad Ansari Imtiyaz (2023) 152 taxmann.com 36 (Del-Trib.)	477,478
ACIT v At Dev Prabha (TV) (2023) 150 taxmann.com 275 (SC): (2023) 293 Taxman 172 (SC): (2023) 454 ITR 59 (SC)	2595
ACIT v Balmiki Prasad Singh (2018) 99 taxmann.com 204 (SC): (2018) 259 Taxman 372 (SC)	1254
ACIT v Bausch & Lomb Eyecare India (P) Ltd (2017) 77 taxmann.com 54 (SC): (2017) 245 Taxman 57 (SC)	745
ACIT v Bharat V. Patel (2018) 92 taxmann.com 386 (SC): (2018) 255 Taxman 324 (SC): (2018) 404 ITR 37 (SC): (2018) 302 CTR 110 (SC)	208
ACIT v Cargo Handling (P.) Workers Pool (2024) 165 taxmann.com 460 (SC): (2024) 300 Taxman 450 (SC): (2024) 467 ITR 50 (SC)	1786,1823
ACIT v Chandran (P.A.) (2001) 115 Taxman 365 (Coch): (2000) 69 TTJ 566 (Coch)	811
ACIT v D. & H. Secheron Electrodes (P) Ltd (2008) 173 Taxman 188 (MP)	1315
ACIT v D.I.L. Ltd (2012) 18 taxmann.com 290 (Bom): (2012) 205 Taxman 182 (Bom)	881
ACIT v Deepak Mehta (Major) (2012) 24 taxmann.com 147 (Chhatt): (2012) 210 Taxman 176 (Chhatt): (2012) 344 ITR 641 (Chhatt): (2012) 246 CTR 255 (Chhatt)	1383,1384,1385,1387
ACIT v Durr India (P) Ltd (2023) 157 taxmann.com 391 (SC)	1259
ACIT v F.I.S. Global Business Solutions India (P) Ltd (2019) 104 taxmann.com 169 (SC)	1326
ACIT v Greater Noida Industrial Development Authority (2017) 88 taxmann.com 421: (2015) 379 ITR 14: (2015) 281 CTR 204 (All)	2770
ACIT v Hotel Blue Moon (2010) 188 Taxman 113 (SC): (2010) 321 ITR 362 (SC): (2010) 229 CTR 219 (SC)	1478
ACIT v Jawaharlal L. Agicha (2016) 75 taxmann.com 121 (Mum-Trib.): (2016) 161 ITD 429 (Mum): (2017) 183 TTJ 176 (Mum)	478
ACIT v Kamalakar Moghe (2015) 64 taxmann.com 413 (Bom): (2016) 236 Taxman 439 (Bom): (2015) 378 ITR 531 (Bom)	499
ACIT v Kences Foundation (P) Ltd (2006) 152 Taxman 336 (Mad): (2007) 289 ITR 509 (Mad): (2006) 203 CTR 249 (Mad): (2006) 152 Taxman 336 (Mad.)	1533
ACIT v Kerala Transport Co (2014) 42 taxmann.com 83 (Ker): (2014) 222 Taxman 149 (Ker): (2014) 270 CTR 214 (Ker)	2392
ACIT v Marico Industries Ltd (2025) 171 taxmann.com 141 (SC)	1082,1116
ACIT v Maroli Vibhag Khand Udyog Sahakari Mandi Ltd (2016) 69 taxmann.com 297 (SC)	1331
ACIT v Mathew Joseph (2017) 87 taxmann.com 317 (Ker)	541
ACIT v Mohammed Salih (2025) 171 taxmann.com 23 (Ker): (2025) 303 Taxman 529 (Ker)	2661
ACIT v Mupnar Films Ltd (2009) 116 ITD 216 (Indore)	330
ACIT v Narmada Chematur Petrochemicals Ltd (2010) 194 Taxman 103 (Guj): (2010) 327 ITR 369 (Guj): (2010) 233 CTR 265 (Guj)	1315
ACIT v Natubhai M. Makwana (2015) 56 taxmann.com 261 (Guj): (2015) 230 Taxman 637 (Guj)	1517
ACIT v Norma Detergent (P) Ltd (2016) 67 taxmann.com 256 (Guj): (2016) 238 Taxman 259 (Guj): (2016) 386 ITR 56 (Guj): (2016) 286 CTR 505 (Guj)	2337
ACIT v Nupower Renewables (P) Ltd (2019) 111 taxmann.com 149 (SC)	1331

ACIT v O.L. of Minal Oil & Industries Ltd (2007) 163 Taxman 1 (Guj): (2007) 290 ITR 643 (Guj): (2007) 210 CTR 445 (Guj)	1653
ACIT v Official Liquidator (2009) 178 Taxman 171 (Del)	1654
ACIT v Om Prakash Gattani (2001) 117 Taxman 549 (Gau): (2000) 242 ITR 638 (Gau)	2067
ACIT v Parixit Industries (P) Ltd (2012) 25 taxmann.com 301 (SC)	1327,1332
ACIT v Prabhakar Kamath (S.) (2009) 116 ITD 155 (Bang): (2008) 116 TTJ 817 (Bang)	231
ACIT v Rajindra Flour & Allied Industries (P) Ltd (1981) 6 Taxman 1 (Del): (1981) 128 ITR 402 (Del)	531
ACIT v Raka Food Products (2006) 151 Taxman 237 (Mad): (2005) 277 ITR 261 (Mad): (2005) 199 CTR 151 (Mad)	458
ACIT v Sahasranamam (A.R.) (1977) 109 ITR 493 (Mad)	560,561
ACIT v Sampark Management Consultancy LLP (2023) 154 taxmann.com 346 (SC)	1100
ACIT v Sandvik IT Services AB (2024) 167 taxmann.com 88 (Bom)	1990
ACIT v Sanyal (P.N.) (2014) 45 taxmann.com 516 (All)	1111,1112
ACIT v Sarla Raj Kumar Varma (2014) 51 taxmann.com 375 (SC)	1327,1332
ACIT v State (2025) 178 taxmann.com 607 (Del)	2661
ACIT v Sundaram Asset Management Co Ltd (2015) 62 taxmann.com 339 (Mad): (2015) 235 Taxman 40 (Mad)	2399
ACIT v Thanthi Trust (2001) 247 ITR 785 (SC)	1734
ACIT v Uttam Galva Metallics Ltd (2025) 176 taxmann.com 763 (SC)	1233
ADIT (Inv.) v Tirumala Tirupati Constructions India (P) Ltd (2025) 181 taxmann.com 588 (SC): (2026) 308 Taxman 235 (SC)	2620
Assistant Director of Inspection v Shanthi (Kum. A.B.) (2002) 122 Taxman 574 (SC): (2002) 255 ITR 258 (SC): (2002) 174 CTR 513 (SC)	794,2439
Assistant Excise & Taxation Commissioner v ITO (TDS) (2023) 154 taxmann.com 660 (HP): (2025) 472 ITR 471 (HP)	2153,2182
Associated Cement Co Ltd v CIT (1993) 67 Taxman 346 (SC): (1993) 201 ITR 435 (SC): (1993) 111 CTR 165 (SC)	2220
Associated Industries v ITO (1983) 139 ITR 269 (Mad)	2584
Associated Traders v ITO (1990) 48 Taxman 270 (Ker)	2509
Association of Natural Gas v UOI (2004) 4 SCC 489	676
Association of Old Settlers of Sikkim v Union of India (2023) 146 taxmann.com 271 (SC): (2023) 292 Taxman 73 (SC): (2023) 451 ITR 213 (SC)	178
Aswini Kumar Ghose v Arobinda Bose AIR 1952 SC 369	19
Atmaram Bhogilal v CIT (1952) 22 ITR 305 (Bom)	1674
Atria Power Corpn. Ltd v ACIT (1999) 102 Taxman 513 (Kar): (1999) 236 ITR 56 (Kar): (1999) 155 CTR 313 (Kar)	2650
Atta Husain v DIT (Inv.) (2012) 22 taxmann.com 50 (MP)	1111
Attar Singh Gurmukh Singh v ITO (1991) 59 Taxman 11 (SC): (1991) 191 ITR 667 (SC): (1991) 97 CTR 251 (SC)	303
Attorney General v Wilts United Dairies (1922) 91 LJKB 897	84
Auto Piston Mfg Co (P) Ltd v CIT (2013) 38 taxmann.com 61 (P&H): (2013) 218 Taxman 150 (P&H) (Mag.): (2013) 355 ITR 414 (P&H)	797
Auto Sales Properties v CIT (2007) 294 ITR 507 (All)	570
Axis Bank Ltd v ACIT (2023) 149 taxmann.com 395 (Guj)	1258
Axis Bank Ltd v CIT (2012) 17 taxmann.com 139 (P&H): (2013) 212 Taxman 19 (P&H) (Mag.): (2013) 255 CTR 97 (P&H)	2663
Ayodhya Rami Reddy Alla v PCIT (Central) (2024) 163 taxmann.com 277: (2024) 466 ITR 497 (Tel), para 38	1296,1297
Ayyappa Seva Samgham Bombay v DCIT (2024) 161 taxmann.com 439 (Bom): (2024) 467 ITR 672 (Bom)	1799,1806

Table of Cases

37

B.B.C. World News Ltd v ADIT (2014) 42 taxmann.com 456 (Del): (2014) 362 ITR 577 (Del): (2014) 267 CTR 460 (Del)	1348
B.D.R. Builders and Developers (P) Ltd v ACIT (2024) 162 taxmann.com 64 (Del): (2025) 482 ITR 477 (Del)	581
B.D.R. Finvest (P) Ltd v DCIT (2024) 161 taxmann.com 583 (Del)	2204
B.N. Gamadia Parsee Hunnarshala Trust v ITO (E) (2025) 181 taxmann.com 67 (Bom): (2026) 308 Taxman 326 (Bom)	1761
B.R. Industries Ltd v CIT (2002) 123 Taxman 92 (Del): (2002) 255 ITR 593 (Del)	1040,1050
B.R. Ltd v Gupta (V.P.), CIT (1978) 113 ITR 647 (SC)	603
B.R. Metal Ltd v CIT (1999) 105 Taxman 372 (Cal)	1113
B.R. Sound-N-Music v Bhardwaj (O.P.) (1988) 39 Taxman 113 (Bom)	2505
B.T.X. Chemicals (P) Ltd v Suraj Bhan (1989) 177 ITR 425 (Guj): (1989) 76 CTR 201 (Guj)	2557
Babita Lila v Union of India (2016) 73 taxmann.com 32 (SC): (2016) 243 Taxman 258 (SC): (2016) 387 ITR 305 (SC): (2016) 288 CTR 489 (SC)	2757
Babu (Y.S.C.) v Chairman & Managing Director, Syndicate Bank (2002) 120 Taxman 88 (AP): (2002) 253 ITR 1 (AP): (2002) 173 CTR 151 (AP)	2083
Babubhai C Jariwala Charitable Trust v CBDT (ITA Cell) (2025) 180 taxmann.com 8 (Guj): (2025) 307 Taxman 592 (Guj)	1762
Babulal Mohanraj Jain v CBDT (2018) 89 taxmann.com 158: (2018) 253 Taxman 170: (2018) 302 CTR 463 (Bom)	1190
Babulal Newar v CIT (1978) 112 ITR 399 (Cal)	2247
Badri Prosad Bajoria v CIT (1967) 64 ITR 362 (Cal)	1398,1406
Badridas Daga v CIT (1958) 34 ITR 10 (SC)	243,259
Badsha (S.M.) v ITO (1987) 33 Taxman 287 (Ker): (1987) 168 ITR 332 (Ker): (1987) 65 CTR 266 (Ker)	2587
Bagavathy Ammal (N.) v CIT (2003) 127 Taxman 422 (SC): (2003) 259 ITR 678 (SC): (2003) 179 CTR 458 (SC)	418
Bajaj Auto Finance Ltd v CIT (2018) 93 taxmann.com 63 (Bom): (2018) 404 ITR 564 (Bom)	1248
Bajaj Electricals Ltd v ACIT (2023) 154 taxmann.com 468: 2023) 295 Taxman 449 (Bom)	1607
Bajaj Electricals Ltd v ACIT (2025) 181 taxmann.com 921 (Bom): (2026) 308 Taxman 500 (Bom)	1232,1603,1608
Bajaj Electricals Ltd v ACIT (2026) 183 taxmann.com 637 (Bom)	1607
Bajrang Oil Mills v ITO (2007) 163 taxman 154 (Raj)	391
Bajranglal Chowkhani v ITO (1959) 37 ITR 522 (Ori)	1647
Bakshish Singh v ITO (1974) 93 ITR 178 (Cal)	1357,1358,1362,1363,1364,1368
Balaji Enterprises v CIT (1997) 225 ITR 471 (Kar)	232
Balaji Landmarks LLP v CBDT (2025) 179 taxmann.com 637 (Bom): (2025) 307 Taxman 498 (Bom)	1408
Balakrishnan (C.G.) v ITO (1988) 38 Taxman 15 (Ker): (1988) 171 ITR 1 (Ker)	2585
Balakrishnan Nair (Dr. C.) v CIT (1999) 103 Taxman 242 (Ker): (1999) 237 ITR 70 (Ker): (1999) 154 CTR 523 (Ker)	1091,1457,1458
Balakrishnan Nair (K.) v ACIT (1995) 83 Taxman 562 (Ker): (1995) 215 ITR 213 (Ker): (1995) 127 CTR 354 (Ker)	2620,2623
Balakrishnan, Managing Director, Terelac Furnaces (P) Ltd v ITO (1982) 134 ITR 573 (Ker) (App.)	2584
Balan (K.) v DCIT (Central Circle) (2018) 93 taxmann.com 452 (Mad)	1516
Balaram (T.S.), ITO v Volkart Brothers (1971) 82 ITR 50 (SC)	1411
Balbhadrhar Mal Kuthiala v CIT (1957) 31 ITR 930 (P&H)	2669
Balgopal Merchants (P) Ltd v PCIT (2024) 162 taxmann.com 465 (Cal): (2024) 468 ITR 136 (Cal)	579

Balraj Hire Purchase (P) Ltd v National Faceless Assessment Centre, Delhi (2021) 128 taxmann.com 190 (Del): (2021) 281 Taxman 583 (Del)	1256,1284,1446
Balraj v CIT (2002) 123 Taxman 290 (Del): (2002) 254 ITR 22 (Del): (2002) 173 CTR 452 (Del)	484
Banarsi Debi v ITO (1964) 53 ITR 100 (SC)	1338
Bangalore Club v CIT (2013) 350 ITR 509 (SC): AIR 2013 SC 851: 2013 (1) TMI 343 (SC)	88
Bangalore Turf Club Ltd v Union of India (2014) 52 taxmann.com 290 (Kar): (2015) 228 Taxman 234 (Kar): (2015) 277 CTR 221 (Kar)	2134
Banka Mal Lajja Ram & Co v CIT (1953) 24 ITR 150 (P&H)	1675
Bankim Ch. Datta v CIT (1966) 62 ITR 239 (Cal)	1574
Bannalal Jat Constructions (P) Ltd v ACIT (2019) 106 taxmann.com 128 (SC)	1085
Bansi Dhar v DCIT (2015) 53 taxmann.com 145 (P&H)	2231,2246
Bansidhar Onkarmal v CIT (1949) 17 ITR 247	244
Banu Asan v ITO (1963) 47 ITR 99 (Ker)	1545
Banwari v ITO (1992) 63 Taxman 516 (SC): (1992) 195 ITR 651 (SC)	2578
Barendra Prasad Ray v ITO (1981) 2 SCC 693	135
Barentz India (P) Ltd v Assessment Unit, National Faceless Assessment Centre, New Delhi (2025) 179 taxmann.com 582 (Bom)	1304
Barium Chemicals Ltd v ITO (1975) 100 ITR 637 (AP)	1628
Barjor Hoshangji Vakil v Mettur Chemical & Industrial Corpn. Ltd (1963) 50 ITR 128 (Mad)	2159
Basal Tool Co v ITO (1987) 34 Taxman 9 (P&H): (1987) 167 ITR 24 (P&H): (1987) 65 CTR 64 (P&H)	2588
Basant Lal Ramjidas v CIT (1931) 5 ITC 383 (Pat)	2737
Basant Rai Takhat Singh v CIT (1933) 1 ITR 197 (PC)	539
Basant Singh (S.) v TRO (1998) 98 Taxman 37 (P&H): (1998) 233 ITR 508 (P&H): (1998) 144 CTR 585 (P&H)	1662
Basapur Ningappa v ITO (2026) 185 taxmann.com 523 (Kar)	2520
Bawa Satya Paul Singh v ITO (1966) 62 ITR 147 (P&H)	1558
Bax India Ventures (P) Ltd v Central Processing Centre (2026) 183 taxmann.com 395 (Bom) [2-2-2026]	839,864
Bayer Material Science (P) Ltd v DCIT (2016) 66 taxmann.com 335 (Bom): (2016) 237 Taxman 723 (Bom): (2016) 382 ITR 333 (Bom)	1402,1407
Becker Gray & Co (1930) Ltd v ITO (1978) 112 ITR 503 (Cal)	2522
Bee Cee Fireworks Industries v PCCIT (2025) 170 taxmann.com 297 (Mad)	2013,2014
Beena Rahul Mishra (Dr.) v Shrivastava (V.K.), CIT (1990) 53 Taxman 163 (Bom)	2508
Behari Lal Ramcharan Kothi v ITO (1973) 87 ITR 198 (All)	2278,2281
Beharilal Ramcharan v ITO (1981) 6 Taxman 69 (SC): (1981) 131 ITR 129 (SC): (1981) 24 CTR 116 (SC)	2296
Belani (G.B.) v CIT (1992) 60 Taxman 373: (1992) 195 ITR 639: (1992) 101 CTR 43 (Kar)	2246
Benaifer Vispi Patel v ITO (2024) 165 taxmann.com 5 (Bom): (2024) 300 Taxman 248 (Bom): (2025) 475 ITR 704 (Bom)	1157
Bengal & Assam Company Ltd v National Faceless Assessment Centre (2023) 154 taxmann.com 130 (Del): (2023) 295 Taxman 45 (Del)	1267,1270,1271,1273
Bengal Immnnity Co. v State of Bihar (1955) 6 STC 446: AIR 1955 SC 661: (1955) 2 SCR 603	17,132,963
Bennett, Coleman & Co Ltd v Damle (V.P.), Third ITO (1985) 21 Taxman 131 (Bom): (1986) 157 ITR 812 (Bom): (1985) 47 CTR 342 (Bom)	2183
Bently Nevada LLC v ITO (IT) (2019) 107 taxmann.com 440 (Del): (2019) 267 Taxman 333 (Del)	2158,2197
Berger Paints India Ltd v CIT (2017) 79 taxmann.com 450 (SC): (2017) 247 Taxman 1 (SC): (2017) 393 ITR 113 (SC): (2017) 294 CTR 18 (SC)	336

Table of Cases

39

Besfast JJ (R.V.) (1947) N.L.	191	25
Best Oasis Ltd v DDIT/ADIT (2020) 121 taxmann.com 32 (Guj)		1093
Best Trading and Agencies Ltd v DCIT (2020) 119 taxmann.com 129 (Kar): (2020) 275 Taxman 550 (Kar)		544
Beyond Research and Development Ltd v ITO (2025) 178 taxmann.com 226 (All)		798
Bhagat Construction Co (P) Ltd v CIT (2001) 114 Taxman 606: (2001) 250 ITR 291: (2001) 165 CTR 181 (Del)		1940
Bhagwan Dass Jain v Union of India (1981) 5 Taxman 7 (SC): (1981) 128 ITR 315 (SC), at para 5		61,62
Bhagwan Dass Sud and Sons v ITO (1956) 29 ITR 330 (Pun)		1143
Bhagwan Sahai Sharma v DCIT (2025) 174 taxmann.com 916 (Del): (2025) 305 Taxman 387 (Del)		1376,1380
Bhagwan Singh v Union of India (1994) 76 Taxman 423 (Pat): (1994) 209 ITR 824 (Pat): (1995) 123 CTR 192 (Pat)		2149
Bhagwat Prasad v CIT (1998) 97 Taxman 294 (All): (1998) 232 ITR 480 (All): (1998) 147 CTR 155 (All)		1277
Bhagwati Prasad Kedia v CIT (2001) 116 Taxman 261 (Cal): (2001) 248 ITR 562 (Cal): (2001) 167 CTR 336 (Cal)		1458
Bhagwati Shankar, In re (1944) 12 ITR 193 (Lah)		718
Bhairav Lal Verma v Union of India (1998) 230 ITR 855 (All)		2504
Bhalotia Engineering Works (P) Ltd. v CIT (2005) 275 ITR 399 (Jhar)		795
Bhanji Bagawandas v CIT (1968) 67 ITR 18 (SC)		1358,1365,1372
Bharat Aluminium Company Ltd v Union of India (2022) 134 taxmann.com 187 (Del): (2022) 285 Taxman 447 (Del): (2022) 442 ITR 101 (Del)		1255
Bharat Fritz Werner Ltd. v ACIT (2022) 141 taxmann.com 110 (Kar): (2022) 449 ITR 631 (Kar)		747
Bharat Petroleum Corporation Ltd v ADIT (2021) 133 taxmann.com 320 (Bom): (2022) 284 Taxman 647 (Bom)		2400
Bharat Prasad Choudhary v Union of India (1998) 229 ITR 363 (Pat)		2148
Bharatbhai B. Shah v ITO (2013) 31 taxmann.com 34 (Guj): (2013) 214 Taxman 36 (Guj) (Mag): (2013) 355 ITR 373 (Guj): (2013) 255 CTR 278 (Guj)		2327
Bharati C. Kothari v CIT (2000) 117 Taxman 538 (Cal): (2000) 244 ITR 352 (Cal): (2000) 160 CTR 165 (Cal)		484
Bharti Airtel Ltd v Union of India (2016) 76 taxmann.com 256 (Del): (2017) 245 Taxman 80 (Del): (2017) 291 CTR 254 (Del)		2135
Bharti Cellular Ltd v ACIT (2024) 160 taxmann.com 12 (SC): (2024) 298 Taxman 552 (SC): (2024) 462 ITR 247 (SC)		2131,2220
Bharti Cellular Ltd. (supra)		144
Bhauram Jodhraj Properties (P) Ltd v CIT (1977) 108 ITR 305 (Gau)		1211
Bhavesh Maganlal Dharod v ITO (2023) 155 taxmann.com 335 (Bom)		1377
Bhavna Steel v ITO (2023) 152 taxmann.com 218: (2023) 454 ITR 670 (Bom)		1173
Bhawarlal C. Bafna v CIT (Addl.) (2003) 131 Taxman 414 (Mad) (2002) 257 ITR 687 (Mad): (2003) 179 CTR 43 (Mad)		1931
Bhikraj Jaipuria v Union of India AIR 1962 SC 113, p. 119: (1962) 2 SCR 880		23
Bhimraj Pannalal v CIT (1961) 41 ITR 221 (SC)		1324
Bhinka v Charan Singh AIR 1959 SC 960, 966: 1959) Supp 2 SCR 798		18
Bhola Nath Keshari v State of Bihar (1998) 100 Taxman 28 (Pat)		2571
Bhoopathy (R.) v CIT (2019) 103 taxmann.com 283 (Mad)		1085,1088
Bhupatlal J. Sheth v ITO (2012) 23 taxmann.com 332 (Bom): (2012) 210 Taxman 481 (Bom)		1659,1660
Bhupinder Singh Kapur v ITO (2025) 175 taxmann.com 690 (SC)		1407
Bhuramal Paluram v CIT (1955) 28 ITR 62 (Pat)		2813
Bhushan Steels Ltd v ACIT (2025) 172 taxmann.com 502 (Del - Trib.)		1450
Bhuvaneswari (T.R.) v Official Assignee High Court, Madras (2022) 141 taxmann.com 486 (Mad)		2230,2338

Biaora Constructions (P) Ltd v DIT (Inv.) (2006) 153 Taxman 252 (MP)	1108,1118
Bibhuti Bhusan Roy v ITO (1978) 111 ITR 84 (Cal)	2237,2244
Bidar Nirmiti Kendra v PCIT (2018) 98 taxmann.com 217 (Kar): (2019) 417 ITR 485 (Kar)	2288
Bihar State Co-operative Bank Ltd v CIT (1960) 39 ITR 114 (SC)	239
Biharilal Jaiswal v CIT (1996) 84 Taxman 236: (1996) 217 ITR 746: (1996) 130 CTR 143 (SC)	1675
Bill & Peggy Marketing India (P) Ltd v ACIT (2012) 17 taxmann.com 222 (Del): (2013) 350 ITR 465 (Del)	2343
Bindu Premanandh v CIT (2022) 144 taxmann.com 194 (Ker): (2023) 290 Taxman 457 (Ker)	505
Binny & Co Ltd v CIT (1927) 2 ITC 466 (Mad)	2370
Binod Pattanayak v Union of India (2025) 170 taxmann.com 822 (Ori): (2025) 303 Taxman 359 (Ori)	2552,2596
Binoy Viswam v Union of India (2017) 82 taxmann.com 211: (2017) 249 Taxman 290: (2017) 396 ITR 66: (2017) 296 CTR 17 (SC)	1174,1175
Bipinchandra Chimanlal Doshi v CIT (2017) 84 taxmann.com 298 (SC): (2017) 250 Taxman 93 (SC): (2017) 79 taxmann.com 211 (Guj.)	1485
Bir Arjna Enterprises (P) Ltd v ITO (1994) 76 Taxman 593 (J & K): (1993) 204 ITR 258 (J&K): (1994) 116 CTR 628 (J&K)	1654
Birla Cement Works v CBDT (1997) 95 Taxman 377 (Raj)	2132
Birla Corporation Ltd v PCIT (IT and TP) (2024) 167 taxmann.com 180 (MP): (2024) 301 Taxman 357 (MP)	2380
Birla Cotton, Spg. & Wvg. Mills Ltd v CIT (1980) 4 Taxman 225 (Del): (1980) 123 ITR 354 (Del): (1980) 17 CTR 177 (Del)	1975
Birla Cotton, Spg. & Wvg. Mills Ltd v ITO (1995) 211 ITR 610 (Cal): (1995) 125 CTR 30 (Cal)	2262,2266
Birmala Projects (P) Ltd v Ashwani Ahluwalia (2025) 171 taxmann.com 755 (Del): (2025) 304 Taxman 115 (Del)	802
Biswajit Das v Union of India (2019) 103 taxmann.com 290 (Del): (2019) 264 Taxman 41 (Del): (2019) 413 ITR 92 (Del): (2019) 308 CTR 629 (Del)	2350
Bitkuber Investments (P) Ltd v DCIT (TDS) (2023) 156 taxmann.com 384 (Kar): (2024) 464 ITR 193 (Kar)	2198
Bloomberg Data Services (India) (P) Ltd v DCIT (2024) 169 taxmann.com 468 (Bom): (2025) 302 Taxman 454 (Bom)	2373
Boban Jagannath Shinde & A. Rahim v CIT (2015) 59 taxmann.com 413 (Ker): (2015) 275 CTR 115 (Ker) (Mag.)	2673
Boga (R.A.) v Appellate ACIT (1977) 110 ITR 1 (P&H) (FB)	1360,1372
Bohemian Destinations (P) Ltd v CIT (TDS) (2023) 152 taxmann.com 306 (Mad)	2551
Bohra v Krishna Construction Co (1998) 96 Taxman 53 (Guj): (1998) 230 ITR 708 (Guj): (1998) 144 CTR 687 (Guj)	2551,2552
Bojaraj Textile Mills Ltd v ACIT (2025) 176 taxmann.com 48 (Mad)	606
Bombardier Transportation India (P) Ltd v DCIT (2023) 149 taxmann.com 460 (Guj): (2023) 455 ITR 278 (Guj)	2365
Bombay Burmah Trading Corpn Ltd v CIT (1992) 195 ITR 328 (Bom)	1438
Bombay Gowrakshak Mandali v ITO (E) (2014) 41 taxmann.com 49 (Bom): (2014) 226 Taxman 105 (Bom)	2298
Bond Safety Belts (Dissolved) v DCIT (2023) 156 taxmann.com 222 (Bom)	595
Braham Parkash v ITO (2005) 275 ITR 242 (Del): (2004) 192 CTR 190 (Del)	2269
Brij Bhushan Lal & Sons v Designated Authority (2001) 114 Taxman 356 (All): (2000) 246 ITR 353 (All): (2001) 165 CTR 137 (All)	2399
Brij Bhushan Lal Parduman Kumar v CIT (1978) 115 ITR 524 (SC)	1265,1266,1270,1271,1272,1273,1309
Brij Mohan Bhatia v ITAT (2011) 13 taxmann.com 146 (P&H)	1111,1114

Table of Cases

41

Brij Mohan Das Laxman Das v CIT (1997) 90 Taxman 41 (SC): (1997) 223 ITR 825 (SC): (1997) 138 CTR 214 (SC)	293
Brij Raj Rang Lal v CIT (1927) 2 ITC 458 (Patna)	1267
Brijesh Lahoti (Dr.) v CIT (2006) 151 Taxman 216 (MP): (2006) 282 ITR 349 (MP): (2006) 200 CTR 499 (MP): (2006) 151 Taxman 216 (MP)	1530
Brijesh M. v ITO (2025) 178 taxmann.com 502 (Ker): (2025) 307 Taxman 91 (Ker)	2660
British Airways v CIT (1991) 54 Taxman 470 (Cal): (1992) 193 ITR 439 (Cal): (1991) 92 CTR 227 (Cal)	2086
Brooke Bond & Co Ltd v CIT (1986) 28 Taxman 426 (SC): (1986) 162 ITR 373 (SC): (1986) 57 CTR 25 (SC)	2006
Buharia Holdings (P) Ltd v ACIT (2011) 12 taxmann.com 192 (Chen): (2011) 46 SOT 147 (Chen)	953,957,958,967,992,995,1014,1016
Builders Supply Corporation v Union of India (1965) 56 ITR 91 (SC)	2279
C .A.D.D. Centre v ACIT (2016) 65 taxmann.com 291 (Mad): (2016) 237 Taxman 401 (Mad): (2016) 383 ITR 258 (Mad)	434
C.B.I. v Shukla (V.C.) (1998) 3 SCC 410	1087
C.E.S.C. Ltd v ITO (2004) 134 Taxman 511 (Cal): (2003) 183 CTR 110 (Cal)	2083
C.H.W. Forge (P) Ltd v Union of India (2013) 35 taxmann.com 602 (All): (2014) 227 Taxman 213 (All) (Mag.)	2263
C.K. Abdul Khader & Co v ITO (1983) 12 Taxman 189 (Ker): (1983) 141 ITR 159 (Ker): (1982) 30 CTR 297 (Ker)	1669
C.P. Manganese Ore Co Ltd v State of Maharashtra (1972) 29 STC 81	21
C.W.S. (India) Ltd v CIT (1994) 73 Taxman 174 (SC)	292
Cable Corporation of India Ltd v CIT (2011) 13 taxmann.com 51 (Bom)	327
Cachar Plywood Ltd v ITO (1977) 109 ITR 470 (Cal)	1097
Cadell Wvg. Mill Co (P) Ltd v CIT (2001) 116 Taxman 77 (Bom): (2001) 249 ITR 265 (Bom): (2001) 166 CTR 7 (Bom)	84
Cairn UK Holdings Ltd v DIT (2013) 38 taxmann.com 179 (Del): (2014) 220 Taxman 230 (Del): (2013) 359 ITR 268 (Del): (2013) 262 CTR 369 (Del)	830
Calcutta Co. Ltd. v CIT (1959) 37 ITR 1 (SC).	236
Calcutta Municipal Corpn. v Shrey Merchantile (P) Ltd AIR 2005 SC 1879: (2005) 4 SCC 345	85
Caltradeco Steel Sales (P) Ltd v DCIT (2001) 117 Taxman 469 (Cal): (2000) 243 ITR 643 (Cal): (2000) 158 CTR 369 (Cal)	1459
Cambay Electric Supply Industrial Co Ltd v CIT (1978) 113 ITR 84 (SC)	914
Camino Herbal Remedies (P) Ltd v PCIT (2025) 176 taxmann.com 742 (Guj): (2025) 306 Taxman 279 (Guj) [15-7-2025]	838,839,863
Cape Branch Syndicate v CIR (1921) 12 TC 358: (1921) 2 KB 403: 90 LJ KB 461	25
Caprihans India Ltd v Tarun Seem, DCIT (2003) 132 Taxman 123 (Bom)	1327,1328
Carboline (India) (P) Ltd v Assessing Officer, Income-tax Department (2024) 158 taxmann.com 171 (Mad)	1418
Carlsberg India (P) Ltd v National Faceless Assessment Centre Delhi (2021) 127 taxmann.com 725 (Del)	1284
Castle Suppliers (P) Ltd v Union of India (2025) 175 taxmann.com 913 (Cal)	1378
Castrol India Ltd v CCE (2005) 2 SCR 414	27
Catherine Thomas v ACIT (2015) 64 taxmann.com 363 (Ker)	2337
Catholic Syrian Bank Ltd v CIT (2012) 18 taxmann.com 282 (SC)	261
Ceat Ltd v CIT (2024) 159 taxmann.com 535 (Bom): (2024) 465 ITR 276 (Bom)	2392
Cell Com Teleservices (P) Ltd v Union of India (2025) 176 taxmann.com 712 (All) [17-7-2025]	838,864
CBDT v Aditya V. Birla (1988) 170 ITR 137/36 Taxman 9	103
CBDT v Chowgule and Co Ltd (1991) 192 ITR 40 (Kar): (1991) 98 CTR 124 (Kar)	1621,1622
CBDT v Regen Infrastructure & Services (P) Ltd (2016) 75 taxmann.com 135: (2017) 244 Taxman 39: (2016) 389 ITR 138 (Mad)	1190

Central India Electric Supply Co Ltd v ITO (2011) 10 taxmann.com 169 (Del): (2011) 202 Taxman 86 (Del) (Mag.): (2011) 333 ITR 237 (Del)	1376
Central Scientific Instruments Organisation v CIT (2017) 79 taxmann.com 327 (P&H): (2016) 385 ITR 617 (P&H): (2016) 290 CTR 354 (P&H)	2489
Central Warehousing Corporation v PCIT (2025) 175 taxmann.com 1021 (SC)	1310
Centre for Policy Research v DCIT (2023) 150 taxmann.com 513 (Del): (2023) 293 Taxman 632 (Del)	1378,1379
Centre for Policy Research v PCIT (2023) 156 taxmann.com 279 (Del): (2024) 461 ITR 540 (Del)	1820
Chain Sukh Rathi v CIT (2004) 134 Taxman 56 (Raj): (2004) 270 ITR 368 (Raj): (2003) 185 CTR 56 (Raj): (2004) 134 Taxman 56 (Raj)	1535
Chairman, CBDT v Malhotra (V.S.) (1981) 6 Taxman 80 (Del): (1981) 128 ITR 543 (Del)	2738
Chairman, CBDT v Umayal Ramanathan (2009) 313 ITR 59 (Mad)	2622
Chakiri Ashok Kumar v ITO (2014) 50 taxmann.com 108 (AP): (2014) 226 Taxman 195 (AP) (Mag), Para 9	513
Challapalli Sugars Ltd v CIT (1975) 98 ITR 167 (SC)	276,322
Chambal Fertilizers and Chemicals Ltd v Office of the PCIT (2024) 158 taxmann.com 184 (Raj): (2024) 297 Taxman 168 (Raj): (2024) 462 ITR 4 (Raj)	2412,2418
Chamber of Tax Consultants v CIT (2026) 184 taxmann.com 374 (Bom)	1708,1709,1820
Chamber of Tax Consultants v DGIT (Systems) (2025) 170 taxmann.com 707 (Bom): (2025) 303 Taxman 451 (Bom): (2025) 473 ITR 85 (Bom)	714,715,849,1189
Chamber of Tax Consultants v Union of India (2017) 87 taxmann.com 92 (Del): (2018) 252 Taxman 77 (Del): (2018) 400 ITR 178 (Del): (2017) 299 CTR 137 (Del)	1310
Champa Charitable Trust v CIT (1995) 81 Taxman 58 (Bom): (1995) 214 ITR 764 (Bom): (1995) 125 CTR 246 (Bom)	1822
Champa Devi v TRO (2018) 96 taxmann.com 218 (Mad): (2018) 257 Taxman 296 (Mad)	2649
Champalal Girdharlal v Emperor (1933) 1 ITR 384 (Nag)	2574
Chamundi Granites (P) Ltd v DCIT (2000) 112 Taxman 404 (Kar): (2000) 245 ITR 661 (Kar): (2000) 162 CTR 129 (Kar)	800,2513
Chanchal Kumar Chatterjee v ITO (1974) 93 ITR 130 (Cal) (1974) 93 ITR 130 (Cal)	1375
Chander Arjandas Manwani v National Faceless Assessment Centre (2021) 130 taxmann.com 445 (Bom): (2021) 283 Taxman 380 (Bom): (2022) 442 ITR 197 (Bom)	1255
Chandra Global Finance Ltd v ACIT (2024) 168 taxmann.com 182: (2025) 479 ITR 502 (Del)	1343
Chandra Mohan Saha v Union of India AIR 1953 Assam 193	16
Chandra Mohan v Union of India (2000) 241 ITR 484 (MP): (1999) 155 CTR 272 (MP)	1209
Chandra N. Jethwani v ITO (2019) 111 taxmann.com 58 (Ahd - Trib.): (2019) 179 ITD 663 (Ahd - Trib.)	165
Chandra Prakash Agrawal v ACIT (2006) 287 ITR 172 (All)	1110,1113
Chandra Prakash Agrawal v State of Rajasthan (1994) 76 Taxman 177 (P&H)	1112
Chandra Prakash Jhunjhunwala v ITO (2005) 149 Taxman 233 (All): (2006) 282 ITR 149 (All): (2005) 199 CTR 294 (All)	2363
Chandrabai v ITO (2015) 53 taxmann.com 304 (Mad): (2015) 278 CTR 365 (Mad) 1361,1362,1371	2247
Chandrakant Damodardas v ITO (1980) 123 ITR 748: (1980) 16 CTR 1 (Guj)	2247
Chandrakant Kandlal Sheth v Union of India (2002) 125 Taxman 975: (2002) 255 ITR 407: (2002) 175 CTR 216 (Cal)	1172
Chandraprabhuji Maharaj Jain v DCIT (E), Chennai (2019) 110 taxmann.com 11 (Mad): (2019) 266 Taxman 399 (Mad)	1761
Chandrasekaran (A.) v ITO (2020) 117 taxmann.com 837: (2020) 275 Taxman 452 (Mad)	2771

Table of Cases

43

Chandrasekarapuram Co-op. Whole Sale Stores Ltd v PCCIT (2024) 161 taxmann.com 807 (Mad)	2330
Chandrashekar (V.S.) v ACIT (2021) 129 taxmann.com 273 (Kar): (2021) 282 Taxman 244 (Kar): (2021) 432 ITR 330 (Kar)	468,510
Chandreshbhai Jayantibhai Patel v ITO (2019) 101 taxmann.com 362 (Guj): (2019) 261 Taxman 137 (Guj): (2019) 413 ITR 276 (Guj)	1543,2767
Chandroji Rao v CIT (1970) 77 ITR 743 (SC): AIR 1970 SC 1582: (1971) 1 SCR 422	18
Charan Dass Ashok Kumar v CIT (2014) 52 taxmann.com 424 (P&H): (2015) 231 Taxman 513 (P&H): (2014) 365 ITR 367 (P&H)	797
Chatturam Horilram Ltd v CIT (1955) 27 ITR 709 (SC)	1322,1323
Chaturbhuj Dwarkadas Kapadia of Bombay v CIT (2003) 129 Taxman 497 (Bom): (2003) 260 ITR 491 (Bom): (2003) 180 CTR 107 (Bom)	413
Chaturbhuj v Recovery Officer (1993) 71 Taxman 146 (Bom)	1542
Chaubey Overseas Corpn. v CIT (2008) 170 Taxman 9 (All): (2008) 303 ITR 9 (All): (2008) 218 CTR 494 (All) [9-10-2007]	805
Checkmate Services (P) Ltd v CIT-1 (2022) 143 taxmann.com 178 (SC): (2023) 290 Taxman 19 (SC): (2022) 448 ITR 518 (SC)	308
Cheldas Khushaldas Patel v CIT (1992) 64 Taxman 232 (Guj)	2505
Chelmsford Club v CIT (2000) 109 Taxman 215 (SC): (2000) 243 ITR 89 (SC): (2000) 159 CTR 235 (SC)	222
Chem Amit v ACIT (2005) 143 Taxman 348: (2005) 272 ITR 397: (2005) 194 CTR 141 (Bom)	1941
Chemester Food Industry (P) Ltd v CPC (2025) 174 taxmann.com 791 (Del)	2401
Chengalvaroya Chettiar v CIT (1937) 5 ITR 70 (Mad)	1692
Chennai Petroleum Corporation Ltd v DCIT (2021) 125 taxmann.com 217 (Mad)	1211
Chennai Properties & Investments Ltd v CIT (2015) 56 taxmann.com 456 (SC): (2015) 231 Taxman 336 (SC): (2015) 373 ITR 673 (SC): (2015) 277 CTR 185 (SC)	223
Cherian v ITO (1959) 36 ITR 210 (Ker)	2269
Chhattisgarh Sakh Sahkari Samiti Maryadit v PCIT (2025) 173 taxmann.com 977 (Chhatt)	2402
Chhotey Lal v ITO (1968) 69 ITR 709 (All)	2308
Chidambaram Chettiar (M. CT. M.) v CIT (1966) 60 ITR 28 (SC)	770,771,772
Chief Commissioner (Admn.) v Mysore Minerals Ltd (1993) 68 Taxman 308: (1992) 197 ITR 572: (1993) 109 CTR 250 (Kar)	2235
Chief Commissioner of CGST v Safari Retreats Private Limited (2025) 2 SCC 523.	28
CCIT v Chandra Charitable Trust (2006) 156 Taxman 19 (Guj): (2007) 294 ITR 86 (Guj): (2006) 206 CTR 418 (Guj)	1846
CCIT v K.Y. Pilliah & Sons (1967) 63 ITR 411 (SC)	1309
CCIT v Kesaria Tea Co Ltd (2002) 122 Taxman 91 (SC): (2002) 254 ITR 434 (SC): (2002) 173 CTR 394 (SC)	316
CCIT v Rajanikant & Sons (2017) 83 taxmann.com 162 (Mad): (2017) 249 Taxman 122 (Mad): (2017) 396 ITR 171 (Mad): (2017) 298 CTR 479 (Mad)	2329
CCIT v Surjit Singh Mahesh Kumar (1994) 210 ITR 83 (All)	1272
Chinnammal Achi v Chena Muna Saithkkathi Rowther (1935) 3 ITR 364 (Mad)	2279
Chinni Mohan Rao v ITO (1996) 217 ITR 269 (Mad): (1996) 132 CTR 440 (Mad)	2583,2589
Chintamani Ghosh Trust v CIT (1999) 106 Taxman 542 (All): (1996) 222 ITR 578 (All): (1997) 141 CTR 498 (All)	1575
Chintan Bindra v DCIT (2024) 158 taxmann.com 27 (Del)	2067,2204,2206
Chirakkal Service Co-Operative Bank Ltd Kannur v CIT (2016) 68 taxmann.com 298 (Ker): (2016) 239 Taxman 417 (Ker): (2016) 384 ITR 490 (Ker): (2016) 286 CTR 439 (Ker) [15-2-2016]	701
Chiranjilal Shrilal v CIT (1991) 57 Taxman 35 (Bom): (1991) 191 ITR 384 (Bom): (1991) 97 CTR 163 (Bom)	1574

Chirayinkeezhu Service Co-operative Bank Ltd v CBDT (2019) 112 taxmann.com 272 (Ker)	2195
Chitra Cinema v ITO (1968) 68 ITR 877 (All)	2237,2244
Chittoor Motor Transport Co (P) Ltd v ITO (1966) 59 ITR 238 (SC)	1416
Chittoori Ramachandra Rao v TRC (1975) 100 ITR 591 (AP)	2282
Chokshi Metal Refinery v CIT (1977) 107 ITR 63 (Guj)	1421
Chootharmal Wadhuram v CIT (1968) 69 ITR 88 (Guj)	1380
Choyi (K.) v Syed Abdulla Bafakky Thangal (1980) 123 ITR 435 (SC)	1082
Christopher (C.) v CIT (2004) 140 Taxman 485 (Mad)	2509
Christopher Barker & Sons v CIR (1919) 2 KB 222, 228: 88 LJKB 947	135
Chuharmal v CIT (1988) 38 Taxman 190 (SC): (1988) 172 ITR 250 (SC): (1988) 70 CTR 88 (SC)	584
Chyawan Prakash Meena v Union of India (2023) 150 taxmann.com 235 (Gau): (2023) 455 ITR 258 (Gau)	177
Citius Tech Healthcare Technology (P) Ltd. v DCCIT (2023) 155 taxmann.com 334 (Bom): (2023) 295 Taxman 761 (Bom): (2024) 461 ITR 249 (Bom)	686
Citizen Co-operative Society Ltd v ACIT (2017) 84 taxmann.com 114 (SC): (2017) 250 Taxman 78 (SC): (2017) 397 ITR 1 (SC): (2017) 297 CTR 225 (SC)	699
Citizen Co-operative Society Ltd v ACIT (2017) 88 taxmann.com 279 (SC): (2018) 252 Taxman 374 (SC): (2018) 301 CTR 396 (SC) [21-11-2017]	700
City Dry-Fish Co v CIT (1990) 186 ITR 9 (MP)	2507
City Union Bank Ltd v TRO (2023) 157 taxmann.com 233 (Mad): (2024) 463 ITR 291 (Mad)	2651
Classic Builders & Developers v Union of India (2001) 115 Taxman 393 (MP)	1062
Classic Concepts Home India (P) Ltd v CIT (2017) 79 taxmann.com 349 (Ker): (2016) 383 ITR 626 (Ker)	2515
Cliantha Research Ltd v DCIT (2013) 35 taxmann.com 61 (Guj)	1327,1332
Clix Capital Services (P) Ltd v JCIT (2023) 149 taxmann.com 279 (Del): (2023) 459 ITR 470 (Del)	2524
Coca-Cola Export Corpn. v ITO (1998) 97 Taxman 475 (SC)	1331
Cognizant Technology Solutions India (P) Ltd v DCIT (2013) 34 taxmann.com 204 (Mad): (2013) 356 ITR 373 (Mad)	2399
Coimbatore Muslim Relief Fund v DIT (E) (2019) 111 taxmann.com 146 (Mad): (2019) 267 Taxman 399 (Mad)	1761
Collector of Malabar v Erimal Ebrahim Hajee (1957) 32 ITR 124 (SC)	2280
Collis Line (P) Ltd v ITO (1982) 9 Taxman 129 (Ker): (1982) 135 ITR 390 (Ker)	533
Colosperse (P) Ltd v PCIT (2025) 176 taxmann.com 743 (Guj)	863
Columbia Sportswear Company v DIT (2012) 25 taxmann.com 470 (SC): (2012) 210 Taxman 42 (SC): (2012) 346 ITR 161 (SC)	2019
CC (Import) v Dilip Kumar and Company (2018) 9 SCC 1 (5-Judge Bench)	237
CGT v Getty Chetiar (1971) 82 ITR 599 SC: AIR 1971 SC 2410: (1971) 2 SCC 741, 746: (1972) 1 SCR 736	25
CIT (Addl) v A.L.N. Rao Charitable Trust (1995) 83 Taxman 252 (SC): (1995) 216 ITR 697 (SC): (1995) 129 CTR 205 (SC)	1735,1742,1753,1758
CIT (Addl) v Kalyanmal Mills Tent Factory (1979) 116 ITR 881 (MP)	2271
CIT (Addl) v Khayam Constructions (1980) 3 Taxman 585 (AP): (1980) 123 ITR 573 (AP)	2689
CIT (Addl) v Madras Fertilisers Ltd (1980) 122 ITR 139 (Mad)	541
CIT (Addl) v Maharani Raj Laxmi Devi (1997) 91 Taxman 20: (1997) 224 ITR 582: (1997) 139 CTR 487 (SC)	1613
CIT (Addl) v Panicker (K.S.G.), Kerala Produce Exporting Co (1974) 97 ITR 525 (Ker)	2530
CIT (Addl) v Prem Kumar Rastogi (1980) 124 ITR 381 (All)	2668,2670
CIT (Addl) v Shyamlal Motilal Khurja (1981) 129 ITR 291 (All)	1202

Table of Cases

45

CIT (Addl) v Subex Ltd (2022) 145 taxmann.com 177 (SC): (2023) 290 Taxman 102 (SC)	685
CIT (Addl) v Surat Art Silk Cloth Manufacturers Association (1979) 2 Taxman 501 (SC): (1978) 121 ITR 1 (SC)	1734,1763,1779,1783,1870
CIT (Addl) v Vidya Prakash Talwar (1981) 132 ITR 661 (Del): (1981) 25 CTR 220 (Del)	482,484
CIT (Central) v Abrahm (P.D.) (2012) 20 taxmann.com 823 (Ker): (2012) 208 Taxman 286 (Ker) (Mag): (2012) 349 ITR 442 (Ker): (2012) 252 CTR 407 (Ker)	1519
CIT (Central) v Aggarwal (S.M.) (2007) 162 Taxman 3 (Del): (2007) 293 ITR 43 (Del): (2007) 211 CTR 180 (Del): (2007) 162 Taxman 3 (Del)	1531
CIT (Central) v Ansal Buildwell Ltd (2008) 171 Taxman 189 (Del): (2008) 304 ITR 378 (Del): (2008) 219 CTR 238 (Del)	1527
CIT (Central) v Basavaraj (H.R.) (2012) 20 taxmann.com 515 (Kar): (2012) 207 Taxman 111 (Kar): (2011) 339 ITR 63 (Kar): (2012) 251 CTR 300 (Kar)	1531
CIT (Central) v Heera Construction Co (P) Ltd (2012) 21 taxmann.com 537 (Ker): (2012) 210 Taxman 112 (Ker) (Mag.): (2012) 245 CTR 208 (Ker)	1518
CIT (Central) v Kulwant Rai (2007) 163 Taxman 585 (Del): (2007) 291 ITR 36 (Del): (2007) 210 CTR 380 (Del)	1532
CIT (Central) v Lata Goel (2025) 174 taxmann.com 535 (Del), Paras 17 to 19 and 26	504
CIT (Central) v Muralidharan (V.D.) (2015) 53 taxmann.com 140 (Mad): (2015) 373 ITR 445 (Mad): (2015) 274 CTR 142 (Mad)	1505
CIT (Central) v Pinaki Misra (2017) 88 taxmann.com 521 (Del): ((2017) 392 ITR 347 (Del): (2017) 293 CTR 377 (Del)	1528
CIT (Central) v Ranjeet Singh Yadav (2018) 95 taxmann.com 237 (SC): (2018) 257 Taxman 29 (SC)	582
CIT (Central) v Sarb Consulate Marine Products (P) Ltd (2007) 164 Taxman 299 (Del): (2007) 294 ITR 444 (Del): (2007) 211 CTR 54 (Del)	1503
CIT (Central) v Shailendra Mahto (2016) 67 taxmann.com 102 (Del): (2015) 372 ITR 257 (Del): (2015) 273 CTR 252 (Del)	1527
CIT (Central) v Sheth Developers (P) Ltd (2012) 25 taxmann.com 173 (Bom): (2012) 210 Taxman 208 (Bom) (Mag.): (2012) 254 CTR 127 (Bom)	1470
CIT (Central) v Standard Refinery & Distillery Ltd (1971) 79 ITR 589 (SC)	603
CIT (Central) v T.O. Abraham & Co (2011) 12 taxmann.com 433 (Ker): (2011) 203 Taxman 63 (Ker) (Mag): (2011) 333 ITR 182 (Ker): (2011) 241 CTR 561 (Ker)	1504
CIT (Central) v Wipro Finance Ltd (2009) 176 Taxman 233 (Kar): (2010) 323 ITR 467 (Kar): (2008) 218 CTR 386 (Kar)	1503
CIT (E) v Ahmedabad Urban Development Authority (2024) 167 taxmann.com 563 (Guj): (2024) 301 Taxman 501 (Guj)	1824
CIT (E) v Anjana Foundation (2024) 168 taxmann.com 462 (Guj): (2026) 485 ITR 5 (Guj)	1762
CIT (E) v Army Wives Welfare Association, Lucknow (2020) 116 taxmann.com 215 (All): (2020) 271 Taxman 139 (All)	1576
CIT (E) v B.P. Poddar Foundation for Education (2023) 148 taxmann.com 125 (Cal): (2022) 448 ITR 695 (Cal)	1825
CIT (E) v Bayath Kutchhi Dasha Oswal Jain Mahajan Trust (2016) 74 taxmann.com 199 (Guj): (2016) 243 Taxman 60 (Guj)	1821,1846
CIT (E) v Bhagwan Shree Laxmi Naraindham Trust (2015) 62 taxmann.com 358 (Del): (2015) 235 Taxman 51 (Delhi): (2015) 378 ITR 222 (Del): (2015) 280 CTR 335 (Del)	1714
CIT (E) v Choice Foundation (2022) 134 taxmann.com 163 (Ker): (2022) 285 Taxman 48 (Ker): (2022) 440 ITR 106 (Ker)	1746,1760
CIT (E) v Gokula Education Foundation (2017) 77 taxmann.com 38 (Kar): (2017) 394 ITR 236 (Kar): (2017) 292 CTR 32 (Kar)	1760

CIT (E) v Gujarat Industrial Development Corporation (2025) 181 taxmann.com 940 (Guj): (2026) 485 ITR 546 (Guj)	1764
CIT (E) v Hamdard Laboratories (India) (2025) 178 taxmann.com 420 (Del)	1822
CIT (E) v Hamdard National Foundation (India) (2022) 135 taxmann.com 348 (Del): (2022) 286 Taxman 441 (Del): (2022) 443 ITR 348 (Del)	1844
CIT (E) v I.I.L.M. Foundation (2025) 174 taxmann.com 605 (Del): (2025) 480 ITR 1 (Del)	1765,1822
CIT (E) v India Habitat Centre (2020) 114 taxmann.com 84 (Del): (2020) 269 Taxman 401 (Del): (2020) 424 ITR 325 (Del)	1785
CIT (E) v Indian Broadcasting Foundation (2025) 173 taxmann.com 311 (Del): (2025) 475 ITR 580 (Del)	1824,1846
CIT (E) v Kalinga Institute of Industrial Technology (2024) 169 taxmann.com 370 (SC)	1763
CIT (E) v Kikabhai Premchand Settlement Trust No. XI (2025) 181 taxmann.com 26 (Bom)	2000
CIT (E) v Kush Innovative Foundation (2026) 183 taxmann.com 742 (Del)	1708,1820
CIT (E) v Kutchi Sarvodaya Nagar (2025) 175 taxmann.com 647 (Bom): (2025) 305 Taxman 572 (Bom)	1786
CIT (E) v Lata Mangeshkar Medical Foundation (2024) 162 taxmann.com 118 (Bom): (2024) 464 ITR 702 (Bom)	1823,1845
CIT (E) v Lata Mangeshkar Medical Foundation (2024) 164 taxmann.com 774 (SC): (2024) 300 Taxman 178 (SC)	1786
CIT (E) v Laxmanarayan Dev Shrishan Seva Khendra (2024) 167 taxmann.com 548 (Guj)	1805
CIT (E) v Maharashtra Academy of Engineering and Educational Research (2024) 161 taxmann.com 290 (Bom)	1824
CIT (E) v Mahima Shiksha Samiti (2019) 108 taxmann.com 527 (Raj): (2019) 414 ITR 673 (Raj)	1760
CIT (E) v Manav Vikas Bahuudeshiya Gramin Seva Sanstha (2026) 185 taxmann.com 909 (SC)	2373
CIT (E) v Manav Vikas Bahuudeshiya Gramm Seva Sans (2026) 185 taxmann.com 910 (SC)	2373
CIT (E) v Mata Amrithanandamayi Math (2017) 85 taxmann.com 261 (Ker)	1746,1752
CIT (E) v Om Prakash Jindal Gramin Jan Kalyan Sansthan (2022) 139 taxmann.com 85 (Del): (2022) 287 Taxman 303 (Del): (2022) 444 ITR 498 (Del)	1747,1760
CIT (E) v Rajasthan Cricket Association (2018) 98 taxmann.com 425 (Raj): (2019) 260 Taxman 149 (Raj): (2019) 414 ITR 452 (Raj)	1825
CIT (E) v Rajasthan Cricket Association (2018) 98 taxmann.com 426 (SC): (2018) 259 Taxman 90 (SC)	1847
CIT (E) v Society of Indian Automobile Manufacturers (2020) 117 taxmann.com 130 (SC): (2020) 272 Taxman 99 (SC)	1785
CIT (E) v Swayam Sidhha Foundation Society (2025) 177 taxmann.com 729 (Chhatt)	1820
CIT (IT) v AAR (2020) 119 taxmann.com 80 (Del): (2020) 274 Taxman 391 (Del)	2037
CIT (IT) v Bovis Lend Lease (India) (P) Ltd (2012) 22 taxmann.com 264 (Kar): (2012) 208 Taxman 168 (Kar)	2172,2196
CIT (IT) v Bridgestone Corporation (2025) 176 taxmann.com 99 (Guj)	830
CIT (IT) v Genpact Services LLC (2025) 175 taxmann.com 847 (Del)	2521
CIT (IT) v Hersh Washesher Chadha (2023) 157 taxmann.com 418 (Del): (2024) 297 Taxman 471 (Del)	586
CIT (IT) v Qualcomm Incorporated (2024) 159 taxmann.com 717 (Del): (2024) 298 Taxman 298 (Del)	1400,1404
CIT (IT) v Qualcomm Incorporated (2025) 180 taxmann.com 289 (SC): (2026) 485 ITR 347 (SC)	1404,1407
CIT (IT) v Sutherland Global Services Inc. (2025) 175 taxmann.com 897 (Mad)	1305

Table of Cases

47

CIT (LTU) v Reliance Industries Ltd (2024) 161 taxmann.com 423 (Bom)	743,747
CIT (LTU) v S.I. Group-India Ltd (2019) 107 taxmann.com 314 (Bom): (2019) 265 Taxman 204 (Bom)	743
CIT (LTU) v Shell India Markets (P) Ltd (2025) 174 taxmann.com 349 (Bom)	2766
CIT (TDS) v Apollo Hospitals International Ltd (2014) 44 taxmann.com 368 (Guj): (2013) 359 ITR 78 (Guj): (2013) 262 CTR 78 (Guj)	2088
CIT (TDS) v Asian Heart Institute and Research Centre (P) Ltd (2019) 104 taxmann.com 125 (Bom): (2019) 262 Taxman 395 (Bom)	2089
CIT (TDS) v Asian Heart Institute and Research Centre (P) Ltd (2019) 104 taxmann.com 212 (Bom): (2019) 262 Taxman 471 (Bom)	2088
CIT (TDS) v Balabhai Nanavati Hospital (Dr.) (2025) 178 taxmann.com 437 (Bom)	2089
CIT (TDS) v Canara Bank (2016) 69 taxmann.com 204 (All): (2016) 240 Taxman 249 (All): (2016) 386 ITR 504 (All): (2016) 289 CTR 75 (All)	2132
CIT (TDS) v Canara Bank (2018) 95 taxmann.com 81 (SC): (2018) 257 Taxman 12 (SC): (2018) 406 ITR 161 (SC): (2018) 303 CTR 433 (SC)	2194
CIT (TDS) v Chhaganbhai K Sanghani (2018) 94 taxmann.com 459 (Guj)	2151,2185,2200
CIT (TDS) v Collector, Land Acquisition, Department of Industrial & Commerce (2013) 40 taxmann.com 483 (P&H): (2014) 221 Taxman 221 (P&H) (Mag.)	2488
CIT (TDS) v Commissioner, Akola Municipal Corporation (2017) 85 taxmann.com 40 (Bom): (2017) 397 ITR 226 (Bom): (2017) 297 CTR 422 (Bom)	2151
CIT (TDS) v Continental Carriers (P) Ltd (2007) 163 Taxman 479 (Del)	1623
CIT (TDS) v D.H.T.C. Logistics Ltd (2014) 41 taxmann.com 439 (Del): (2014) 221 Taxman 83 (Del) (Mag.)	1174,2496
CIT (TDS) v Director, Delhi Public School (2011) 16 taxmann.com 271 (P&H): (2011) 203 Taxman 19 (P&H)	2085
CIT (TDS) v Excel Industries Ltd (2014) 51 taxmann.com 247 (Guj)	2159
CIT (TDS) v Executive Engineer (2009) 184 Taxman 379 (P&H): (2010) 320 ITR 494 (P&H)	2487
CIT (TDS) v General Engg. Works (2007) 165 Taxman 11 (Del): (2009) 311 ITR 208 (Del)	2487
CIT (TDS) v Global Infosystems Ltd (2007) 165 Taxman 486 (Del)	2272
CIT (TDS) v Grant Medical Foundation (2015) 55 taxmann.com 75 (Bom): (2015) 375 ITR 49 (Bom): (2015) 275 CTR 253 (Bom)	2088
CIT (TDS) v IKEA Trading Hong Kong Ltd (2009) 179 Taxman 309 (Del): (2011) 333 ITR 565 (Del): (2009) 222 CTR 215 (Del)	2533
CIT (TDS) v Indian Oil Corporation Ltd (2018) 92 taxmann.com 281 (UTT): (2019) 410 ITR 106 (UTT): (2018) 303 CTR 188 (UTT)	2132
CIT (TDS) v Ivy Health Life Sciences (P) Ltd (2015) 63 taxmann.com 362 (P&H): (2016) 236 Taxman 292 (P&H): (2016) 380 ITR 343 (P&H)	2088
CIT (TDS) v Jyoti Power Corporation (P) Ltd (2018) 92 taxmann.com 307 (Guj)	2433,2515
CIT (TDS) v Larsen & Toubro Ltd (2019) 101 taxmann.com 83 (Bom): (2019) 260 Taxman 271 (Bom)	2131
CIT (TDS) v Maharashtra State Electricity Distribution Co Ltd (2015) 375 ITR 23: 232 Taxman 373: 58 taxmann.com 339 (Bom) (para 10)	144
CIT (TDS) v Media World Wide (P) Ltd (2020) 120 taxmann.com 423 (Cal): (2020) 275 Taxman 272 (Cal)	2133
CIT (TDS) v Mewar Hospital (P) Ltd (2022) 145 taxmann.com 437 (Raj): (2023) 290 Taxman 389 (Raj)	2088
CIT (TDS) v Muthoot Hospital (P) Ltd (2015) 60 taxmann.com 69 (Ker): (2015) 234 Taxman 46 (Ker): (2016) 380 ITR 284 (Ker)	2133
CIT (TDS) v O N G C (2013) 38 taxmann.com 187 (Guj): (2013) 218 Taxman 370 (Guj)	2084

CIT (TDS) v O N G C (2013) 38 taxmann.com 73 (Guj): (2014) 220 Taxman 187 (Guj): (2013) 358 ITR 228 (Guj)	2084
CIT (TDS) v O N G C (2015) 54 taxmann.com 381 (Guj): (2015) 229 Taxman 415 (Guj)	2084
CIT (TDS) v O N G C (2020) 122 taxmann.com 159 (Guj): (2021) 277 Taxman 284 (Guj)	2084
CIT (TDS) v Priya Blue Industries (P) Ltd (2016) 65 taxmann.com 206 (Guj): (2016) 237 Taxman 1 (Guj): (2016) 381 ITR 210 (Guj): (2016) 286 CTR 210 (Guj)	2150,2187
CIT (TDS) v Project Director, NHAI, PIU (2026) 185 taxmann.com 184 (MP)	2199
CIT (TDS) v Punjab Infrastructure Dev. Board (2017) 88 taxmann.com 704 (P&H): (2017) 394 ITR 216 (P&H)	2153
CIT (TDS) v Punjab Infrastructure Development Board (2017) 88 taxmann.com 687 (P&H): (2017) 394 ITR 213 (P&H)	2152
CIT (TDS) v Reliance Industries Ltd (2008) 175 Taxman 367 (Guj): (2009) 308 ITR 82 (Guj): (2009) 221 CTR 175 (Guj)	2085
CIT (TDS) v Sahara India Commercial Corpn. Ltd (2017) 88 taxmann.com 719 (All): (2017) 395 ITR 734 (All)	2182
CIT (TDS) v Siyaram Metal Udyog (P) Ltd (2016) 71 taxmann.com 204 (Guj): (2016) 240 Taxman 578 (Guj): (2016) 289 CTR 649 (Guj)	2151,2185
CIT (TDS) v Superintendent of Police (2013) 31 taxmann.com 32 (P&H): (2013) 214 Taxman 101 (P&H): (2012) 349 ITR 550 (P&H)	2495
CIT (TDS) v Teleradiology Solutions (P) Ltd (2016) 67 taxmann.com 346 (Kar)	2088,2133
CIT (TDS) v Thomas Muthoot (2015) 61 taxmann.com 76 (Ker): (2015) 233 Taxman 557 (Ker)	2434,2512
CIT (TDS) v Turner General Entertainment Networks India (P) Ltd (2024) 168 taxmann.com 634 (Del): (2025) 302 Taxman 187 (Del)	2534
CIT (TDS) v Vekaria (D.P.) (2014) 48 taxmann.com 249 (Guj): (2014) 227 Taxman 92 (Guj) (Mag)	2182
CIT (TDS) v Yashoda Super Speciality Hospital (2014) 49 taxmann.com 570 (AP): (2014) 226 Taxman 168 (AP)	2088
CIT v A. Raman & Co (1968) 67 ITR 11 (SC)	1324,1332
CIT v A.B.B. Alstom Power Ltd (2009) 179 Taxman 257: (2009) 180 Taxman 1 (Utt)	887
CIT v A.D.M.A. Solutions (P) Ltd (2024) 168 taxmann.com 556 (Del): (2025) 302 Taxman 106 (Del): (2025) 473 ITR 36 (Del)	2534
CIT v A.K.M.E. Projects Ltd (2014) 42 taxmann.com 282 (Raj)	1136
CIT v A.N. Naik Associates, Rangavi Realtors 2003 (7) TMI 46 Bom (HC): (2004) 265 ITR 346	120
CIT v A.R.K. Corporation (2008) 172 Taxman 339 (Del)	2487
CIT v A.S.K. Brothers Ltd (2012) 20 taxmann.com 418 (Kar): (2011) 333 ITR 111 (Kar)	1533
CIT v A.T. Invofin India (P) Ltd (2011) 12 taxmann.com 237 (Del): (2011) 202 Taxman 69 (Del) (Mag.): (2011) 335 ITR 370 (Del): (2011) 237 CTR 360 (Del)	1466
CIT v A.W. Figgies & Co (1953) 24 ITR 405 (SC)	1639,1680
CIT v Aban Loyd Chiles Offshore Ltd (2014) 46 taxmann.com 422 (Mad): (2014) 366 ITR 483 (Mad)	880
CIT v Abdul Jabbar (J.K.) (1998) 101 Taxman 21 (Mad): (1999) 237 ITR 389 (Mad)	712
CIT v Abdul Khaliq (1981) 6 Taxman 369: (1982) 138 ITR 469: (1981) 23 CTR 274 (Cal)	2238,2247
CIT v Abdul Rahiman Sait (1961) 42 ITR 631 (Ker)	1546
CIT v Abdul Razak (O.) (2012) 20 taxmann.com 48 (Ker)	1093

Table of Cases

49

CIT v Abdullabhai M. Moonim (1981) 7 Taxman 332 (Bom): (1981) 132 ITR 642 (Bom): (1982) 26 CTR 250 (Bom)	232
CIT v Abdullah (K.P.) (2001) 117 Taxman 530 (Mad): (1999) 240 ITR 947 (Mad)	590
CIT v Abhay Kumar Jain (2005) 147 Taxman 383 (MP): (2006) 281 ITR 431 (MP): (2005) 196 CTR 474 (MP)	1932
CIT v Abhinav Kumar Mittal (2013) 30 taxmann.com 357 (Del): (2013) 213 Taxman 54 (Del) (MAG): (2013) 351 ITR 20 (Del)	1241
CIT v Abraham (P.D.) (2015) 53 taxmann.com 217 (SC): (2015) 232 Taxman 336 (SC)	583
CIT v Abrar Alvi (2001) 117 Taxman 95 (Bom)	443
CIT v Abubaker Abdul Rahman (1936) 4 ITR 233 (Bom)	1583
CIT v Accelerated Freeze Drying Co Ltd (2011) 10 taxmann.com 6 (Ker): (2011) 337 ITR 440 (Ker)	463
CIT v Accounts Officer, Telecom (2006) 281 ITR 302 (All)	2487
CIT v Ace Builders (P) Ltd (2005) 144 Taxman 855 (Bom): (2006) 281 ITR 210 (Bom): (2005) 195 CTR 1 (Bom)	456
CIT v Acme Paper Ltd (1996) 218 ITR 475 (MP)	636
CIT v Adharshila Shikshan Sangh (2025) 177 taxmann.com 182 (Chhatt)	1858
CIT v Adinath Builders (P) Ltd (2019) 102 taxmann.com 57 (SC): (2019) 261 Taxman 168 (SC)	2441
CIT v Adisankara Spinning Mills (P) Ltd (2014) 49 taxmann.com 273 (Mad): (2014) 226 Taxman 44 (Mad) (Mag.): (2014) 362 ITR 233 (Mad)	2151
CIT v Aditya Medisales Ltd (2013) 38 taxmann.com 244 (Guj): (2013) 218 Taxman 477 (Guj): (2014) 362 ITR 94 (Guj), Para 7	498
CIT v Aesthetic Builders (P) Ltd (2006) 283 ITR 283: (2006) 203 CTR 434 (Bom)	2236,2243
CIT v Agarwal (K.N.) (2005) 146 Taxman 13 (All)	1213
CIT v Aggarwal (V.B.) (2007) 158 Taxman 357 (Del): (2007) 296 ITR 750 (Del): (2006) 206 CTR 87 (Del): (2007) 158 Taxman 357 (Del)	1533
CIT v Ahmedabad Flexible Tube Mfg Co Ltd (1994) 210 ITR 86 (Cal)	636
CIT v Ahmedabad Stamp Vendors Association (2012) 25 taxmann.com 201 (SC): (2012) 210 Taxman 269 (SC): (2012) 348 ITR 378 (SC): (2012) 254 CTR 111 (SC)	2131
CIT v Ahmedbhai Umarbhai & Co 1950 SCC 94: (1950) 18 ITR 472: 1950 SCC OnLine SC 9 at page 119	133
CIT v Ahmedbhai Umarbhai and Company 1950 (5) TMI 1 (SC): (1950) 18 ITR 472: AIR 1950 SC 134	18,134
CIT v Ahmuty & Co Ltd (1955) 27 ITR 63 (Bom)	243
CIT v Air Liquide India Holding (P) Ltd (2008) 167 Taxman 221 (SC)	2090
CIT v Ajanta Dyeing & Printing Mills (2003) 130 Taxman 442 (Raj): (2003) 264 ITR 505 (Raj)	2441
CIT v Ajax Products Ltd (1965) 55 ITR 741 (SC): AIR 1965 SC 1358	18,26
CIT v Ajay Kumar Sharma (2002) 124 Taxman 814 (Raj): (2003) 259 ITR 240 (Raj): (2002) 177 CTR 539 (Raj): (2002) 124 Taxman 814 (Raj)	1533
CIT v Ajay Prakash (Dr.) (2014) 42 taxmann.com 387 (All): (2014) 226 Taxman 71 (All) (Mag)	2669,2772
CIT v Ajitnath Hi-Tech Builders (P) Ltd (2018) 92 taxmann.com 228 (Bom): (2019) 412 ITR 316 (Bom)	799,800,2514
CIT v Ajmera Industries (P) Ltd (1976) 103 ITR 245 (Cal)	535
CIT v Akbar Ali Dhala (2014) 49 taxmann.com 202 (Mad): (2014) 226 Taxman 254 (Mad), Para 7	496
CIT v AL-Ameen Educational Trust Kulapully (2018) 92 taxmann.com 128: 254 Taxman 402 (Ker)	800,2511
CIT v Alcatel India Ltd (2007) 159 Taxman 332 (Del): (2007) 207 CTR 574 (Del)	2434
CIT v Aleo Manali Hydro Power (P) Ltd (2010) 187 Taxman 193 (SC): (2010) 320 ITR 374 (SC)	879

CIT v Alfa Laval (India) Ltd (2008) 170 Taxman 615 (SC): (2007) 295 ITR 45 (SC)	1253
CIT v Alison Singh & Co (2013) 32 taxmann.com 340: (2013) 215 Taxman 65: (2013) 358 ITR 458 (All)	1677
CIT v Alom Extrusions Ltd (2009) 185 Taxman 416 (SC): (2009) 319 ITR 306 (SC): (2009) 227 CTR 417 (SC)	308
CIT v Aloo Supply Co (1980) 121 ITR 680 (Ori)	305
CIT v Amalgamations Ltd (1999) 103 Taxman 42 (Mad): (1998) 232 ITR 608 (Mad)	727
CIT v Amar Nath Arora (No. 1) (2018) 99 taxmann.com 428 (Raj): (2017) 398 ITR 108 (Raj)	1506
CIT v Amar Nath Arora (No. 2) (2018) 99 taxmann.com 458 (Raj): (2017) 398 ITR 114 (Raj)	1506
CIT v Amarchand N. Shroff (1963) 48 ITR 59 (SC)	1543
CIT v Ambalal Kilachand (1995) 81 Taxman 435 (Bom): (1994) 210 ITR 844 (Bom): (1995) 124 CTR 252 (Bom)	2163
CIT v Ambalal Sarabhai D. Trust (2004) 137 Taxman 503 (Guj): (2004) 269 ITR 119 (Guj): (2004) 187 CTR 155 (Guj)	1574
CIT v Ambalal Sarabhai D. Trust No. 5 (1998) 99 Taxman 183 (Guj): (1998) 231 ITR 540 (Gujarat): (1998) 147 CTR 450 (Guj)	1575
CIT v Ambat Echukutty Menon (1988) 173 ITR 581 (Ker): (1988) 67 CTR 287 (Ker)	2381
CIT v Ambay Abhushan Bhandar (2002) 121 Taxman 568 (Raj): (2003) 259 ITR 699 (Raj): (2002) 172 CTR 715 (Raj)	1469
CIT v Amin (R.M.) (1977) 106 ITR 368 (SC)	418
CIT v Amritaben R. Shah (1999) 106 Taxman 134 (Bom): (1999) 238 ITR 777 (Bom)	540
CIT v Amrutbhai S. Patel (2014) 221 Taxman 69/41 taxmann.com 430	172
CIT v Amy Colabawala (2000) 110 Taxman 283 (Ker): (2000) 243 ITR 19 (Ker): (2000) 160 CTR 461 (Ker)	1364,1369
CIT v Anamallais Timber Trust Ltd (1950) 18 ITR 333	134
CIT v Anand Sarabhai Trust (Dr.) (1998) 231 ITR 524 (SC): (1998) 149 CTR 349 (SC)	1577
CIT v Ananda Bazar Patrika (P) Ltd (1987) 167 ITR 268 (Cal): (1987) 30 Taxman 552 (Cal): (1987) 59 CTR 260 (Cal)	1967,1968
CIT v Andhra Bank Ltd R.C. No. 5 of 1979, dated 7-8-1989	209
CIT v Andhra Chamber of Commerce (1965) 55 ITR 722 (SC)	1708,1713,1719, 1733,1741,1869
CIT v Andhra Chamber of Commerce (1981) 130 ITR 184 (SC)	1741
CIT v Anil Khosla (2010) 2 taxmann.com 307 (Del)	1041
CIT v Anil Kumar Arya (2009) 310 ITR 205 (P&H): (2008) 217 CTR 484 (P&H)	377
CIT v Anil Kumar Nehru (2015) 55 taxmann.com 100 (Bom): (2014) 364 ITR 26 (Bom)	2337
CIT v Anil R. Dave (2015) 56 taxmann.com 139: (2015) 230 Taxman 395 (Guj)	1642
CIT v Anil Sarin (2013) 29 taxmann.com 20 (All): (2013) 212 Taxman 108 (All)	1470,1535
CIT v Anju Bhayana (2007) 165 Taxman 517 (P&H): (2007) 165 Taxman 517 (P&H)	1531
CIT v Anju R. Innani (2010) 191 Taxman 350 (Bom): (2010) 323 ITR 626 (Bom): (2010) 231 CTR 417 (Bom)	1516
CIT v Annamalai Finance Ltd (2005) 146 Taxman 627 (Mad)	1329
CIT v Annapoornamma Chandrashekar (2011) 16 taxmann.com 391 (Kar): (2012) 204 Taxman 92 (Kar) (Mag.): (2013) 353 ITR 55 (Kar): (2012) 250 CTR 387 (Kar)	1481
CIT v Ansal Land Mark Township (P) Ltd (2015) 61 taxmann.com 45 (Del): (2015) 234 Taxman 825 (Del): (2015) 377 ITR 635 (Del): (2015) 279 CTR 384 (Del)	296

Table of Cases

51

CIT v Ansal Properties & Industries (2018) 98 taxmann.com 398 (Del): (2018) 259 Taxman 103 (Del)	1532
CIT v Ansal Properties & Infrastructure Ltd (2012) 20 taxmann.com 770 (Del)	457
CIT v Anuj A. Sheth, HUF (2010) 190 Taxman 330 (Bom): (2010) 324 ITR 191 (Bom)	830
CIT v Apar Industries Ltd (2010) 190 Taxman 353 (Bom): (2010) 323 ITR 411 (Bom): (2010) 231 CTR 313 (Bom)	2392
CIT v Apeejay School (2015) 54 taxmann.com 191 (All): (2015) 229 Taxman 245 (All)	2132
CIT v Apna Organics (P) Ltd (2015) 60 taxmann.com 254 (Bom): (2015) 374 ITR 55 (Bom)	1536
CIT v Appolo Tyres Ltd (2021) 130 taxmann.com 295 (Ker): (2022) 284 Taxman 229 (Ker): (2023) 450 ITR 618 (Ker)	595
CIT v Arangasamy (P.) (2000) 242 ITR 563 (Mad): (1999) 155 CTR 88 (Mad)	204
CIT v Aravinda Reddy (T.N.) (1979) 2 Taxman 541 (SC): (1979) 120 ITR 46 (SC): (1979) 12 CTR 423 (SC)	483
CIT v Arman Sheikh (2008) 174 Taxman 179 (Gau): (2007) 293 ITR 266 (Gau)	1482,1530
CIT v Artex Mfg Co (1997) 93 Taxman 357 (SC): (1997) 227 ITR 260 (SC): (1997) 141 CTR 290 (SC)	315,411
CIT v Arundhati Balkrishna Shri Ambica Mills Premises (1989) 43 Taxman 50A (SC): (1989) 177 ITR 275 (SC)	544
CIT v Arvind Construction Co (1975) 98 ITR 571 (Del)	1693
CIT v Arvind Jewellers (2006) 150 Taxman 170: (2007) 290 ITR 689: (2005) 197 CTR 163 (Guj)	1673
CIT v Arvind Mills Ltd (1992) 60 Taxman 192 (SC): (1992) 193 ITR 255 (SC): (1992) 101 CTR 91 (SC)	330
CIT v Arvind Narottam (1969) 73 ITR 490 (Guj)	1559
CIT v Asha Bhatnagar (1994) 75 Taxman 145 (Bom): (1996) 217 ITR 363 (Bom)	503
CIT v Ashish Trading Co (2025) 177 taxmann.com 283 (SC)	825
CIT v Ashley Services Ltd (2014) 44 taxmann.com 44 (Mad): (2015) 229 Taxman 620 (Mad): (2014) 369 ITR 209 (Mad) [1-4-2014]	611
CIT v Ashok Khetrpal (2008) 166 Taxman 75 (Del): (2007) 294 ITR 143 (Del): (2007) 211 CTR 576 (Del)	1528
CIT v Ashok Leyland Ltd (2001) 252 ITR 542 (Mad)	1213
CIT v Ashok Leyland Ltd (2012) 23 taxmann.com 50 (Mad): (2013) 213 Taxman 204 (Mad): (2012) 349 ITR 663 (Mad)	336
CIT v Ashok Taksali (2002) 124 Taxman 45 (Raj): (2002) 257 ITR 352 (Raj): (2002) 176 CTR 625 (Raj): (2002) 124 Taxman 45 (Raj)	1529
CIT v Asian Hotels Ltd (2008) 168 Taxman 59: 323 ITR 490 (Del)	226
CIT v Asrani (T.P.) (2001) 119 Taxman 272 (SC): (2001) 249 ITR 788 (SC): (2001) 169 CTR 100 (SC)	1407
CIT v Assanar & Sons (2022) 135 taxmann.com 293 (Ker): (2022) 285 Taxman 521 (Ker)	2454
CIT v Atul Jain (2008) 299 ITR 383 (Del)	1324,1328,1331,1332
CIT v Audh Educational Society (2011) 15 taxmann.com 235 (All): (2011) 203 Taxman 166 (All)	1844
CIT v Avadh Transformers (P) Ltd (2014) 51 taxmann.com 369 (SC)	1328,1330
CIT v Avi-Oil India (P) Ltd (2010) 323 ITR 242 (P&H)	2764
CIT v B. Posetty & Co (1996) 220 ITR 216: (1996) 134 CTR 596 (SC)	1676
CIT v B.D. Khurana (Brigadier)(1996) 217 ITR 381 (All): (1996) 132 CTR 197 (All)	1932
CIT v B.E. Properties (P) Ltd (1992) 62 Taxman 77 (Cal): (1993) 201 ITR 810 (Cal)	552
CIT v B.N. Exports (2010) 190 Taxman 325 (Bom): (2010) 323 ITR 178 (Bom)	160
CIT v B.P.T.P. Ltd (2024) 159 taxmann.com 444 (Del): (2024) 462 ITR 326 (Del)	2136

CIT v Babu Mohan Lal Arya Smarak Educational Trust (2014) 42 taxmann.com 255: (2014) 223 Taxman 21 (All)	2778
CIT v Babu Ram Chandra Bhan (1969) 74 ITR 143 (All)	1967
CIT v Badri Nath Ganga Ram (2005) 273 ITR 485: (2005) 194 CTR 347 (All)	1675
CIT v Bai Bhuriben Lallubhai (1956) 29 ITR 543 (Bom)	538,542
CIT v Bakhear Ahamed Co (1996) 221 ITR 574 (Mad): (1996) 136 CTR 463 (Mad)	591
CIT v Bakshi (N.S.) (2010) 325 ITR 607 (P&H)	1241
CIT v Balachandran (V.K.) (1985) 23 Taxman 29 (Mad): (1984) 147 ITR 4 (Mad)	163
CIT v Balaji Educational & Charitable Public Trust (2015) 56 taxmann.com 182 (Mad): (2015) 231 Taxman 267 (Mad): (2015) 374 ITR 274 (Mad): (2015) 281 CTR 165 (Mad)	1745,1746,1764
CIT v Balaji Wire (P) Ltd (2007) 164 Taxman 559 (Del): (2008) 304 ITR 393 (Del): (2007) 212 CTR 35 (Del)	1458,1481
CIT v Balakrishna Rao (K.) (1983) 15 Taxman 322 (Mad): (1983) 143 ITR 651 (Mad): (1983) 37 CTR 337 (Mad)	1595
CIT v Balapur Sugar & Allied Industries Ltd (1989) 177 ITR 524 (P&H): (1989) 45 Taxman 94 (P&H)	1565
CIT v Balbir Singh Maini (2017) 86 taxmann.com 94 (SC): (2017) 251 Taxman 202 (SC): (2017) 398 ITR 531 (SC): (2017) 298 CTR 209 (SC)	416
CIT v Baljit Securities (P) Ltd (2014) 44 taxmann.com 481 (Cal): (2014) 224 Taxman 45 (Cal): (2014) 368 ITR 470 (Cal): (2015) 275 CTR 335 (Cal) (Mag) [12-3-2014]	610
CIT v Balkrishna Malhotra (1971) 81 ITR 759 (SC)	1398,1406
CIT v Ballarpur Industries Ltd, New Delhi (2017) 85 taxmann.com 13 (Bom)	542
CIT v Bangalore Distt. Co-op. Central Bank Ltd (1998) 99 Taxman 404 (SC): (1998) 233 ITR 282 (SC): (1998) 148 CTR 226 (SC) [24-7-1998]	700
CIT v Bankam Investment Ltd (1994) 77 Taxman 504 (Cal): (1994) 208 ITR 208 (Cal): (1994) 121 CTR 122 (Cal)	2814
CIT v Bankey Lal Hira Lal (1973) 92 ITR 587 (All)	2529
CIT v Bankipur Club Ltd (1997) 92 Taxman 278 (SC)	88
CIT v Bansi Dhar & Sons (1986) 157 ITR 665: (1986) 24 Taxman 11: (1986) 50 CTR 250 (SC)	1956
CIT v Banwari Lal & Sons (P) Ltd (2002) 123 Taxman 500 (Del): (2002) 257 ITR 518 (Del): (2002) 175 CTR 124 (Del)	1367,1372,1373
CIT v Banwari Lal Agarwala (1987) 32 Taxman 260 (Pat): (1987) 167 ITR 321 (Pat)	550
CIT v Bareilly Development Authority (2008) 168 Taxman 121 (All): (2008) 299 ITR 394 (All): (2007) 213 CTR 100 (All)	2272
CIT v Barkate Saifiyah Society (1995) 78 Taxman 6 (Guj): (1995) 213 ITR 492 (Guj)	1751
CIT v Basant Behari Gopal Behari & Co (1988) 172 ITR 662 (All)	1684
CIT v Basu (S.K.) (1970) 76 ITR 291 (Cal)	1692
CIT v Batra Bhatta Company (2008) 174 Taxman 444 (Del)	1324,1331,1332
CIT v Becharbhai P. Parmar (2012) 20 taxmann.com 644 (Guj): (2012) 341 ITR 499 (Guj): (2012) 248 CTR 86 (Guj)	1519
CIT v Behari Lal Bhargava (1942) 10 ITR 388 (All)	1951
CIT v Behramji Sorabji Lalkaka (1948) 16 ITR 301 (Bom)	556
CIT v Benoy Kumar Sahas Roy (1957) 32 ITR 466 (SC): AIR 1957 SC 768: 1958 SCR 101	17
CIT v Beri (J.K.) (2001) 248 ITR 5 (SC)	1328
CIT v Berry Plastics (P) Ltd (2013) 35 taxmann.com 296 (Guj): (2013) 217 Taxman 39 (Guj)	1241
CIT v Bhagat & Co (1990) 182 ITR 212 (Del)	1695
CIT v Bhagat Construction Co (P) Ltd (2015) 60 taxmann.com 334 (SC): (2015) 235 Taxman 135 (SC): (2016) 383 ITR 9 (SC): (2015) 279 CTR 185 (SC)	2337

Table of Cases

53

CIT v Bhaichand N. Gandhi (1982) 11 Taxman 59 (Bom): (1983) 141 ITR 67 (Bom)	577
CIT v Bhanji Kanji's Shop (1968) 68 ITR 416 (Guj)	2668
CIT v Bhanji Lavji (1971) 79 ITR 582 (SC)	1326,1332
CIT v Bharti Cellular Ltd (2010) 193 Taxman 97 (SC): (2011) 330 ITR 239 (SC): (2010) 234 CTR 146 (SC)	143,2133
CIT v Bharti Mishra (2014) 41 taxmann.com 50 (Del): (2014) 222 Taxman 2 (Del): (2014) 265 CTR 134 (Del), Para 12	503,505
CIT v Bhartiya Khatri Sewa Trust (1992) 65 Taxman 531 (All): (1994) 205 ITR 96 (All): (1992) 108 CTR 21 (All)	1846
CIT v Bhawani Shankar Vyas (2010) 186 Taxman 352 (Utt): (2009) 311 ITR 8 (Utt)	1239
CIT v Bhikaji Ramchandra (1990) 183 ITR 478 (Bom): (1982) 28 CTR 197 (Bom)	2271
CIT v Bhikamchand Jankilal (1981) 131 ITR 554 (MP): (1980) 19 CTR 311 (MP)	608
CIT v Bhikari Charan Panda (1976) 104 ITR 73 (Ori)	2530
CIT v Bhilai Machine Tools (1997) 91 Taxman 175 (MP): (1997) 228 ITR 200 (MP): (1997) 141 CTR 32 (MP)	1574
CIT v Bhilai Mahila Samaj (1991) 187 ITR 604 (MP)	1204
CIT v Bhiwani Synthetics Ltd (2009) 2 taxmann.com 119 (Del): (2009) 318 ITR 177 (Del)	1203
CIT v Bhoora Mal Dau Dayal (1985) 154 ITR 588 (Del)	1693
CIT v Bhooratnam & Co (2013) 29 taxmann.com 275 (AP): (2013) 216 Taxman 6 (AP)	2066
CIT v Bhupen Champak Lal Dalal (2001) 116 Taxman 746 (SC): (2001) 248 ITR 830 (SC): (2001) 167 CTR 283 (SC)	2558
CIT v Bhuvanendran (K.) (2008) 303 ITR 235 (Mad)	1528
CIT v Bigabass Maheshwari Sewa Samiti (2008) 220 CTR 369 (Raj)	1846
CIT v Biju Patnaik (1986) 26 Taxman 324 (SC): (1986) 160 ITR 674 (SC): (1986) 58 CTR 65 (SC)	1252
CIT v Bilag Industries (P) Ltd (2012) 20 taxmann.com 376 (Guj): (2011) 339 ITR 46 (Guj)	2344
CIT v Bilahari Investment (P) Ltd (2008) 168 Taxman 95: (2008) 299 ITR 1 (SC)	473
CIT v Bipinchandra Chimanlal Doshi (2017) 79 taxmann.com 211 (Guj): (2017) 395 ITR 632 (Guj)	1486
CIT v Birla Bros. P. Ltd. (1970) 77 ITR 751 (SC)	262
CIT v Blackwood Hodge (India) (P) Ltd (1971) 81 ITR 807 (Cal)	2181
CIT v Blackwood Hodge India (P) Ltd (1970) 76 ITR 107 (Cal)	1564
CIT v Bombay Burmah Trading Corpn. Ltd (2003) 126 Taxman 403 (Bom): (2003) 259 ITR 423 (Bom)	727
CIT v Bombay Trust Corpn. Ltd (1936) 4 ITR 323 (PC)	1557,1564,1566
CIT v Bose (S. M.) (1952) 21 ITR 135 (Cal)	561
CIT v Bradford Trading Co (P) Ltd (2002) 125 Taxman 632 (Mad)	444
CIT v Breach Candy Swimming Bath Trust (1955) 27 ITR 279 (Bom)	1778
CIT v Brilliant Tutorials (P) Ltd (2008) 170 Taxman 537 (Mad): (2007) 292 ITR 399 (Mad): (2007) 210 CTR 49 (Mad)	262
CIT v C. Lyall & Co (2001) 117 Taxman 65: (2001) 252 ITR 398: (2001) 168 CTR 398 (Del)	1641
CIT v C.J. Shah & Co (2001) 117 Taxman 577 (Bom): (2000) 246 ITR 671 (Bom)	1467
CIT v Cadbury India Ltd (2011) 11 taxmann.com 66 (Del)	2512
CIT v Cadbury India Ltd. (2015) 53 taxmann.com 227 (Bom): (2015) 229 Taxman 5 (Bom)	499
CIT v Cadila Healthcare Ltd. (2013) 31 taxmann.com 300 (Guj): (2013) 214 Taxman 672 (Guj): (2013) 263 CTR 686 (Guj)	343
CIT v Calcutta Knitwears (2014) 43 taxmann.com 446 (SC): (2014) 223 Taxman 115 (SC) (MAG): (2014) 362 ITR 673 (SC): (2014) 267 CTR 105 (SC)	1479,1493

CIT v Calcutta Stock Exchange Association Limited 1959 (3) TMI 7 (SC): (1959) 36 ITR 222: AIR 1959 SC 763	132
CIT v Camco Colour Co (2002) 122 Taxman 336: (2002) 254 ITR 565: (2002) 173 CTR 255 (Bom)	1941
CIT v Canara Housing Development Co (2015) 62 taxmann.com 250 (Kar): (2015) 234 Taxman 719 (Kar)	806,2452
CIT v Cargo Handling (P) Ltd (2024) 165 taxmann.com 459 (AP)	1823,1845
CIT v Cascade Holdings (P) Ltd (2014) 45 taxmann.com 228 (Bom): (2014) 365 ITR 84 (Bom)	2330
CIT v Cello Plast (2012) 24 taxmann.com 111 (Bom): (2012) 209 Taxman 617 (Bom): (2012) 350 ITR 344 (Bom), Para 17	496,497
CIT v Century Building Industries (P) Ltd (2007) 163 Taxman 188 (SC): (2007) 293 ITR 194 (SC): (2007) 211 CTR 292 (SC)	2184
CIT v Century Plyboards (I) Ltd (2019) 103 taxmann.com 179 (SC): (2019) 262 Taxman 13 (SC)	587
CIT v Chadha (S.N.) (2001) 118 Taxman 520 (Del): (2001) 249 ITR 31 (Del)	717
CIT v Chand Gupta (2015) 64 taxmann.com 108 (Del)	1097
CIT v Chandra Cement Ltd (2016) 74 taxmann.com 75 (Raj): (2017) 393 ITR 324 (Raj): (2017) 291 CTR 581 (Raj)	798
CIT v Chandrakanth (M.K.) (1997) 225 ITR 101 (Mad): (1998) 148 CTR 282 (Mad)	562
CIT v Chandrakumar Jethmal Kochar (2015) 55 taxmann.com 292 (Guj)	1086,1094
CIT v Chandrika Educational Trust (1994) 207 ITR 108 (Ker): (1993) 114 CTR 212 (Ker)	1845
CIT v Chapparai Transport (P) Ltd. (1995) 215 ITR 709 (Mad) [15-12-1994]	637
CIT v Chatterjee (B.K.) (1993) 202 ITR 785 (Cal)	2090
CIT v Chaudhary & Co (1996) 84 Taxman 495 (All): (1996) 217 ITR 431 (All): (1995) 129 CTR 101 (All)	305
CIT v Chembara Peak Estates Ltd (1989) 47 Taxman 166 (Ker): (1990) 183 ITR 471 (Ker): (1989) 80 CTR 69 (Ker)	2271
CIT v Chemmeens (Regd.) (1991) 188 ITR 634 (Ker): (1991) 98 CTR 209 (Ker)	2737
CIT v Chennai Metropolitan Water Supply & Sewerage Board (2011) 14 taxmann.com 73 (Mad): (2011) 202 Taxman 454 (Mad): (2012) 348 ITR 530 (Mad): (2012) 246 CTR 402 (Mad)	2196
CIT v Chennai Properties & Investments Ltd. (2004) 136 taxman 202 (Mad)	223
CIT v Chensing Ventures (2007) 291 ITR 258 (Mad): (2007) 163 Taxman 175 (Mad)	196
CIT v Chetak Enterprises (P) Ltd (2020) 115 taxmann.com 108 (SC): (2020) 272 Taxman 509 (SC): (2020) 423 ITR 267 (SC)	666
CIT v Chhajer Packaging and Plastics (P) Ltd (2007) 165 Taxman 109 (Bom): (2008) 300 ITR 180 (Bom): (2008) 214 CTR 389 (Bom)	2533
CIT v Chheharta Button Factory (1965) 56 ITR 246 (P&H)	1693
CIT v Chidambaram (M.A.) (1999) 107 Taxman 567 (Mad): (2000) 243 ITR 260 (Mad)	614
CIT v Chimambhai Lalbhai (1958) 34 ITR 259 (Bom)	559
CIT v Chinnathamban (K.) (2007) 162 Taxman 459 (SC): (2007) 292 ITR 682 (SC)	585
CIT v Chitnavis (1932) LR 59 LA 290, 296, 297	243
CIT v Cholamandalam Investment & Finance Co Ltd (2008) 166 Taxman 132 (Mad): (2007) 294 ITR 438 (Mad): (2007) 211 CTR 384 (Mad)	1213
CIT v City Mills Distributors (P) Ltd (1996) 85 Taxman 352 (SC): (1996) 219 ITR 1 (SC): (1996) 132 CTR 206 (SC)	239
CIT v Claris Lifesciences Ltd (2008) 174 Taxman 113 (Guj): (2010) 326 ITR 251 (Guj): (2009) 221 CTR 301 (Guj)	342
CIT v Clittres (A.S.) (1981) 6 Taxman 366 (Ker): (1981) 130 ITR 301 (Ker): (1981) 23 CTR 53 (Ker)	2224
CIT v Clive Insurance Co Ltd (1978) 113 ITR 636 (SC)	726

Table of Cases

55

CIT v Coastal Power Co (2007) 162 Taxman 120 (Del): (2008) 296 ITR 433 (Del) (2007) 162 Taxman 120 (Del)	2087
CIT v Cocanada Radhaswami Bank Ltd [1965] 57 ITR 306 (SC)	604
CIT v Commonwealth Trust Ltd (1982) 10 Taxman 258 (Ker) (FB): (1982) 135 ITR 19 (Ker) (FB): (1982) 28 CTR 311 (Ker) (FB)	456
CIT v Concord Industries Ltd (1986) 24 Taxman 167 (Ker): (1986) 157 ITR 658 (Ker)	637
CIT v Concord Industries Ltd (2001) 116 Taxman 845 (SC): (2001) 247 ITR 800 (SC)	636
CIT v Continental Warehousing Corporation (Nhava Sheva) Ltd. (2015) 58 taxmann.com 78 (Bom): (2015) 64 taxmann.com 34 (SC): (2015) 235 Taxman 568 (SC)	667
CIT v Continuum Wind Energy (India) (P) Ltd. (2020) 122 taxmann.com 118 (Mad): (2021) 276 Taxman 286 (Mad)	329
CIT v Cooper Engineering Ltd (1968) 68 ITR 457 (Bom)	2157
CIT v Coromandel Fertilizers IT Case No. 8 of 1994, dated 24-12-1984	209
CIT v Coromandel Industries Ltd. (2015) 56 taxmann.com 209 (Mad): (2015) 230 Taxman 548 (Mad): (2015) 370 ITR 583 (Mad), Para 4	498
CIT v Cotton Fabrics Ltd (1976) 104 ITR 233 (Guj)	726
CIT v Court Receiver (1957) 31 ITR 885 (Bom)	1558
CIT v Crescent Export Syndicate (2013) 33 taxmann.com 250 (Cal): (2013) 216 Taxman 258 (Cal): (2013) 262 CTR 525 (Cal)	294
CIT v Currimbhoy Ebrahim & Sons Ltd. AIR 1936 PC 1: 9 ITC 121: 3 ITR 395	135
CIT v D.D. Gears Ltd (2012) 25 taxmann.com 562 (Del): (2012) 211 Taxman 8 (Del)	1470,1470,1487,1534
CIT v D.D. Sales Corporation (2008) 305 ITR 254 (Del): (2009) 221 CTR 718 (Del)	1503
CIT v D.L.F. Universal Ltd (2008) 166 Taxman 14 (Del): (2008) 297 ITR 342 (Del)	2269
CIT v D.L.F. Commercial Developers Ltd. (2013) 35 taxmann.com 280 (Del): (2013) 218 Taxman 45 (Del): (2013) 261 CTR 127 (Del) [11-7-2013]	611
CIT v D.L.F. Commercial Developers Ltd. (2018) 92 taxmann.com 10 (Del)	668
CIT v D.P. Sandu Bros. Chembur (P) Ltd. (2005) 142 Taxman 713 (SC): (2005) 273 ITR 1 (SC): (2005) 193 CTR 578 (SC)	413
CIT v D.S. Srinivasa Rao & Brothers (2014) 41 taxmann.com 194 (Kar): (2014) 222 Taxman 80 (Kar) (Mag)	1523
CIT v Dabur India Ltd. (2024) 161 taxmann.com 202 (Del)	746
CIT v Dadu Ulala (1987) 34 Taxman 322 (Raj): (1988) 170 ITR 491 (Raj): (1987) 66 CTR 69 (Raj)	2271
CIT v Daimler Benz A.G. (1977) 108 ITR 961 (Bom) (Full Bench)	2230,2247
CIT v Daksha Ramchandra (2017) 87 taxmann.com 228 (Kar): (2017) 251 Taxman 494 (Kar), Para 10	497
CIT v Dalip Chand and Sons (2008) 301 ITR 276 (HP)	305
CIT v Daljit Singh Pyare Lal & Co (2004) 141 Taxman 538 (P&H): (2004) 269 ITR 19 (P&H): (2004) 191 CTR 394 (P&H)	2065,2371
CIT v Dalmia Cement Ltd (1992) 62 Taxman 186 (Del): (1991) 191 ITR 331 (Del)	551
CIT v Dalmia Cement Ltd (1999) 104 Taxman 97 (SC): (1999) 237 ITR 617 (SC)	551
CIT v Damac Hotels (2018) 89 taxmann.com 70 (Ker)	1094
CIT v Dapur Pharma (2009) 177 Taxman 454 (Del) [29-9-2008]	881
CIT v Darashaw & Co (P) Ltd. (2014) 49 taxmann.com 143 (Bom): (2014) 226 Taxman 193 (Bom)	541
CIT v Das Cold Storage (P) Ltd (2013) 37 taxmann.com 351 (All): (2013) 218 Taxman 75 (All) (Mag.)	1487
CIT v Dashmesh Transport Co (P) Ltd (1981) 5 Taxman 129: (1981) 128 ITR 270 (P&H)	2245
CIT v Datta (Justice R.M.) (1989) 180 ITR 86 (Cal)	531,1641

CIT v Dattatray Gopal Bhotte (2012) 19 taxmann.com 267 (Guj): (2012) 207 Taxman 1 (Guj): (2012) 250 CTR 358 (Guj)	2136
CIT v Daulat Ram Khanna (1967) 65 ITR 603 (SC)	2670
CIT v Daulatram Rawatmull (1964) 53 ITR 574 (SC)	1252
CIT v David Joseph (Dr.) (1995) 214 ITR 658 (Ker): (1995) 124 CTR 146 (Ker)	1572
CIT v David Joseph (Dr.) (1997) 90 Taxman 450 (Ker): (1997) 227 ITR 369 (Ker): (1998) 150 CTR 337 (Ker)	1573
CIT v Dawoodi Bohara Jamat (2014) 43 taxmann.com 243 (SC): (2014) 222 Taxman 228 (SC) (Mag.): (2014) 364 ITR 31 (SC): (2014) 268 CTR 1 (SC)	1751,1821,1846
CIT v Deep Arts (2005) 144 Taxman 565 (Ker): (2005) 274 ITR 571 (Ker): (2005) 194 CTR 181 (Ker)	1479
CIT v Deep Chand Ram Chand Ram (2010) 2 taxmann.com 277 (All)	2533
CIT v Deep Nursing Home & Children Hospital (2008) 169 Taxman 189 (P&H): (2008) 214 CTR 144 (P&H)	2087
CIT v Deepak Chourasia (2014) 45 taxmann.com 389 (MP): (2014) 224 Taxman 321 (MP)	592
CIT v Delhi Public School (2011) 15 taxmann.com 107 (Del): (2011) 203 Taxman 81 (Del) (2012) 247 CTR 317 (Del)	2085
CIT v Delhi Transco Ltd (2015) 62 taxmann.com 166 (Del): (2015) 234 Taxman 779 (Del): (2016) 380 ITR 398 (Del)	2133
CIT v Denso India Ltd (2007) 162 Taxman 230 (Del): (2007) 292 ITR 502 (Del)	1042
CIT v Deputy Housing Commissioner, Raj. Housing Board (2003) 133 Taxman 93 (Raj): (2004) 265 ITR 686 (Raj): (2002) 177 CTR 591 (Raj)	2486
CIT v Devaraj (S.) (1969) 73 ITR 1 (Mad)	542
CIT v Devesh Singh (2012) 24 taxmann.com 26: (2012) 209 Taxman 267: (2012) 252 CTR 356 (All) (FB)	2782
CIT v Devidayal & Sons (1968) 68 ITR 425 (Bom)	1693
CIT v Devradhan Madhavlal Genda Trust (1998) 230 ITR 714 (MP): (1998) 147 CTR 461 (MP)	1796,1805
CIT v Dewan Kraft System (P) Ltd (2007) 165 Taxman 139 (Del)	2670
CIT v Dex Travel (P) Ltd (2008) 172 Taxman 142 (Del)	2512
CIT v Dexan Pharmaceuticals (P) Ltd. (1995) 82 Taxman 620 (AP): (1995) 214 ITR 576 (AP)	590
CIT v Dey Brothers (1935) 3 ITR 213 (Rangoon)	2668
CIT v Dhanalakshmi Mills Ltd (2001) 116 Taxman 290 (Mad): (2000) 246 ITR 549 (Mad): (2001) 165 CTR 713 (Mad)	1277
CIT v Dhanalakshmy Weaving Works (2000) 109 Taxman 395 (Ker): (2000) 245 ITR 13 (Ker): (2000) 160 CTR 374 (Ker)	2183
CIT v Dharam Pal Prem Chand Ltd. (2009) 180 Taxman 557 (Del): (2009) 317 ITR 353 (Del): (2009) 221 CTR 133 (Del)	676
CIT v Dharampal Satyapal (2016) 66 taxmann.com 96 (Del): (2016) 380 ITR 527 (Del)	464
CIT v Dharma Reddy (A.) (1969) 73 ITR 751 (SC)	603
CIT v Dharmodayam Co (1977) 109 ITR 527 (SC)	1714,1721,1733,1734
CIT v Dhir Global Industries (P) Ltd (2009) 176 Taxman 23 (Del)	2487
CIT v Digital Global Soft Ltd (2011) 15 taxmann.com 78 (Kar): (2011) 203 Taxman 98 (Kar): (2013) 354 ITR 489 (Kar)	1440
CIT v Dilip Kumar Kali Charan (2006) 154 Taxman 350: (2006) 205 CTR 549 (All)	1674
CIT v Dimension Apparels (P) Ltd (2014) 52 taxmann.com 356 (Del): (2015) 370 ITR 288 (Del)	2765
CIT v Dimpal Yadav (2015) 61 taxmann.com 219 (All): (2015) 234 Taxman 160 (All): (2015) 379 ITR 177 (All): (2015) 280 CTR 309 (All)	798,2513
CIT v Dinesh Pharmaceuticals (1998) 100 Taxman 383 (All)	2486,2523

Table of Cases

57

CIT v Dinesh Verma (2015) 60 taxmann.com 461 (P&H): (2015) 233 Taxman 409 (P&H), Paras 12 and 13	491
CIT v Diplast Plastics Ltd (2010) 186 Taxman 317 (P&H): (2010) 327 ITR 399 (P&H)	1136
CIT v Dishnet Wireless Ltd. (2024) 165 taxmann.com 416 (Mad)	144
CIT v District Excise Officer (2012) 20 taxmann.com 213 (All): (2012) 209 Taxman 386 (All): (2013) 353 ITR 48 (All)	2148
CIT v Divisional Manager, New India Assurance Co Ltd (1983) 140 ITR 818 (MP): (1983) 33 CTR 248 (MP): (1982) 137 ITR 230 (MP)	2089
CIT v Don Bosco Card Centre (2006) 157 Taxman 76 (Ker): (2007) 289 ITR 329 (Ker): (2006) 205 CTR 500 (Ker)	1534
CIT v Doom Dooma India Ltd (2009) 178 Taxman 261 (SC)	327
CIT v Doraiswamy Chetty (P.) (1990) 52 Taxman 346 (SC): (1990) 183 ITR 559 (SC)	568
CIT v Doshi (M.R.) (1996) 85 Taxman 591 (SC): (1995) 211 ITR 1 (SC)	571
CIT v Dulichand Gulzari Lal Jain (1997) 90 Taxman 337 (MP): (1997) 226 ITR 753 (MP)	589
CIT v Duncan Stratton & Co Ltd (1981) 7 Taxman 245 (Bom): (1983) 140 ITR 1025 (Bom): (1982) 26 CTR 280 (Bom)	2269
CIT v Dunlop Rubber Co (India) Ltd (1980) 121 ITR 476 (Cal): (1979) 8 CTR 110 (Cal)	2181
CIT v Durga Shankar Kansara (2008) 305 ITR 249 (Raj): (2008) 215 CTR 176 (Raj)	1504
CIT v Dwarkadish Investment (P) Ltd (2010) 194 Taxman 43 (Del): (2011) 330 ITR 298 (Del)	577
CIT v E.C.E. Industries Ltd (2012) 25 taxmann.com 113 (Del): (2012) 344 ITR 382 (Del)	456
CIT v E.S.P.N. Software India (P) Ltd (2008) 301 ITR 368: (2009) 184 Taxman 452 (Del)	336
CIT v East India Hotels Ltd (2001) 119 Taxman 235 (Cal): (2001) 252 ITR 860 (Cal): (2001) 171 CTR 614 (Cal)	337
CIT v Eastern Aviation & Industries Ltd (1994) 74 Taxman 641 (Cal): (1994) 208 ITR 1023 (Cal)	609
CIT v Eetachi Agencies (2001) 118 Taxman 654 (Bom): (2001) 248 ITR 525 (Bom): (2001) 167 CTR 433 (Bom)	2449
CIT v Eicher Ltd (2007) 163 Taxman 259 (Del)	1326,1327,1332
CIT v Elegant Homes (P) Ltd (2002) 124 Taxman 819 (Raj): (2003) 259 ITR 232 (Raj): (2002) 177 CTR 261 (Raj): (2002) 124 Taxman 819 (Raj)	1533
CIT v Elgi Equipments Ltd (2000) 242 ITR 460 (Mad)	253
CIT v Eli Lilly & Co (I.) (P) Ltd (2008) 297 ITR 300 (Del): (2006) 281 ITR 170 (Del)	2086,2219
CIT v Eli Lilly & Co (India) (P) Ltd (2009) 178 Taxman 505 (SC): (2009) 312 ITR 225 (SC): (2009) 223 CTR 20 (SC)	2086,2434
CIT v Eltek SGS (P) Ltd (2008) 169 Taxman 283 (Del): (2008) 300 ITR 6 (Del): (2008) 215 CTR 279 (Del) [19-2-2008]	676
CIT v Empire Estate (1996) 218 ITR 355 (SC)	1684
CIT v Engineering Analysis Centre of Excellence (P) Ltd (2021) 133 taxmann.com 41 (SC): (2022) 284 Taxman 517 (SC): (2022) 440 ITR 1 (SC)	2158
CIT v Engineers India Ltd (2015) 55 taxmann.com 1 (Del): (2015) 232 Taxman 287 (Del): (2015) 373 ITR 377 (Del): (2015) 275 CTR 354 (Del) (Mag)	1213,2224
CIT v Equinox Solution (P) Ltd (2017) 80 taxmann.com 277 (SC): (2017) 247 Taxman 89 (SC): (2017) 393 ITR 566 (SC): (2017) 294 CTR 1 (SC)	456
CIT v Estate of V.L. Ethiraj (1979) 120 ITR 271 (Mad): (1980) 16 CTR 165 (Mad)	1559,1595
CIT v Ethurajan (M.) (2005) 142 Taxman 708 (Mad): (2005) 273 ITR 95 (Mad)	538

CIT v Excel Industries Ltd (2013) 38 taxmann.com 100 (SC): (2013) 219 Taxman 379 (SC): (2013) 358 ITR 295 (SC): (2013) 262 CTR 261 (SC)	60,61,238,473
CIT v Excel Productions (1996) 217 ITR 528: (1996) 130 CTR 92 (Ker)	1641
CIT v Executors of Estate of Late P.L. Paruck (1978) 113 ITR 869 (Bom)	1546
CIT v F.Y. Khambhaty 1985 (10) TMI 91-Bombay (HC): (1986) 159 ITR 203	92
CIT v Fair Weather Transport Corporation (1987) 30 Taxman 432 (Pat): (1987) 165 ITR 48 (Pat): (1986) 54 CTR 390 (Pat)	2531
CIT v Fakirchand Dayaram (1983) 143 ITR 184 (MP) (App.)	2531
CIT v Fr. Mullers Charitable Institutions (2014) 44 taxmann.com 275 (Kar): (2015) 228 Taxman 319 (Kar): (2014) 363 ITR 230 (Kar): (2015) 275 CTR 558 (Kar)	1735,1765, 1811,1812
CIT v Fr. Mullers Charitable Institutions (2014) 51 taxmann.com 378: (2014) 227 Taxman 369 (SC)	1811,1812
CIT v Fazil (A.M.) (2012) 22 taxmann.com 238 (Ker): (2012) 210 Taxman 34 (Ker)(Mag): (2012) 252 CTR 397 (Ker)	1470
CIT v Fisher Sanmar Ltd (2014) 47 taxmann.com 364 (Mad): (2014) 361 ITR 296 (Mad)	2348
CIT v Foramer France (2003) 129 Taxman 72 (SC): (2003) 264 ITR 566 (SC): (2003) 185 CTR 512 (SC)	1406
CIT v Foss Electronic (Denmark) (2003) 130 Taxman 483 (Raj): (2003) 263 ITR 125 (Raj)	887
CIT v Foundation for Social Care (2013) 37 taxmann.com 389 (All): (2013) 218 Taxman 392 (All)	1844
CIT v Fourways International (2008) 166 Taxman 461 (Del)	2512
CIT v G.A.D. Fashion (2017) 87 taxmann.com 239 (Raj): (2018) 252 Taxman 219 (Raj): (2018) 401 ITR 1 (Raj): (2017) 299 CTR 333 (Raj)	1970
CIT v G.E. India Technology Centre (P) Ltd (2021) 125 taxmann.com 168 (Kar): (2021) 278 Taxman 261 (Kar)	744
CIT v G.O.M. Industries Ltd (2002) 123 Taxman 978 (MP): (2002) 257 ITR 78 (MP): (2002) 176 CTR 527 (MP): (2002) 123 Taxman 978 (MP)	1534
CIT v G.R. Govindarajulu & Sons (2015) 61 taxmann.com 400 (SC): (2015) 235 Taxman 199 (SC): (2015) 378 ITR 1 (SC): (2015) 280 CTR 303 (SC)	1753
CIT v Gabriel India Ltd (2005) 146 Taxman 740 (MP): (2006) 282 ITR 58 (MP): (2005) 197 CTR 281 (MP)	2487
CIT v Gabriel India Ltd (1993) 203 ITR 108 (Bom)	1999
CIT v Gail (India) Ltd (2013) 36 taxmann.com 336 (All): (2013) 218 Taxman 415 (All): (2013) 356 ITR 711 (All): (2013) 261 CTR 544 (All)	1174,2495,2496,2523
CIT v Ganapathi Mudaliar (M.) (1964) 53 ITR 623 (SC)	1252
CIT v Ganesan (K.M.) (2011) 16 taxmann.com 134 (Mad): (2011) 203 Taxman 100 (Mad): (2011) 333 ITR 562 (Mad)	1481,1505
CIT v Ganesh Narayan Brijlal Ltd (2016) 74 taxmann.com 96 (Cal): (2017) 244 Taxman 14 (Cal)	2066
CIT v Ganga Dayal Sarju Prasad (1985) 21 Taxman 144 (Pat): (1985) 155 ITR 618 (Pat): (1985) 48 CTR 113 (Pat)	2531
CIT v Ganga Properties Ltd (1992) 62 Taxman 285 (Cal): (1993) 199 ITR 94 (Cal)	542
CIT v Ganganagar Fertilizer Corpn. (1995) 214 ITR 317 (Raj)	1694
CIT v Gannon Dunkerley & Co (P) Ltd. (2000) 243 ITR 646 (Mad)	544
CIT v Garg (B.L.) (2006) 155 Taxman 189 (All): (2007) 289 ITR 218 (All)	162
CIT v Gautam Sarabhai Trust (1988) 40 taxmann 178 (Guj)	436
CIT v Gauthamchand Bhandari (2013) 33 taxmann.com 530 (Kar): (2012) 347 ITR 491 (Kar)	1468
CIT v Gem Art (2012) 22 taxmann.com 243 (Guj)	161
CIT v George (M.C.) (2011) 10 taxmann.com 186 (Ker): (2011) 198 Taxman 466 (Ker)	915,925
CIT v George Henderson and Co Ltd (1967) 66 ITR 622 (SC)	472

Table of Cases

59

CIT v Ghanshyam (HUF) (2009) 182 Taxman 368 (SC): (2009) 315 ITR 1 (SC): (2009) 224 CTR 522 (SC)	411,513
CIT v Ghanshyamdas Binani (1983) 12 Taxman 182 (Cal): (1983) 141 ITR 482 (Cal)	557
CIT v Ghewarchand Surana (2011) 15 taxmann.com 222 (Kar): (2012) 204 Taxman 125 (Kar) (Mag.)	1481
CIT v Ghodawat Pan Masala Products (P) Ltd (2001) 119 Taxman 206 (Bom): (2001) 250 ITR 570 (Bom): (2001) 170 CTR 45 (Bom)	1468
CIT v Ghurye (D.V.) (1957) 31 ITR 683 (Bom)	1397,1398,1406
CIT v Girdharilal (1984) 147 ITR 379 (Raj): (1984) 38 CTR 348 (Raj)	2672
CIT v Giridhar (R.) (1984) 17 Taxman 120 (Kar): (1984) 145 ITR 246 (Kar): (1984) 43 CTR 253 (Kar)	2764
CIT v Giriraj Agarwal Giri (Dr.) (2013) 33 taxmann.com 536 (Raj): (2012) 346 ITR 152 (Raj)	1518
CIT v Girish Chaudhary (2007) 163 Taxman 608 (Del): (2008) 296 ITR 619 (Del): (2007) 163 Taxman 608 (Del)	1528
CIT v Girish L. Ragha (2016) 69 taxmann.com 95 (Bom): (2016) 239 Taxman 449 (Bom): (2016) 289 CTR 213 (Bom)	485
CIT v Gita Duggal (2013) 30 taxmann.com 230 (Del): (2013) 214 Taxman 51 (Del): (2013) 357 ITR 153 (Del): (2013) 257 CTR 459 (Del)	482
CIT v Godavaridevi Saraf (1978) 113 ITR 589 (Bom)	1214
CIT v Goel Brothers (1982) 10 Taxman 92 (All): (1982) 135 ITR 511 (All): (1982) 28 CTR 274 (All)	1360,1362,1366,1369
CIT v Gokuldas Haridas (1990) 48 Taxman 125 (Bom): (1990) 181 ITR 84 (Bom)	727
CIT v Goodyear India Ltd (2001) 117 Taxman 501 (Del): (2001) 249 ITR 527 (Del): (2001) 168 CTR 407 (Del)	2380
CIT v Gopi Apartment (2014) 46 taxmann.com 280: (2014) 365 ITR 411 (All)	1494
CIT v Gopinathan (Dr. V.P.) (2001) 116 Taxman 489 (SC): (2001) 248 ITR 449 (SC)	542
CIT v Gourepore Co Ltd (1982) 8 Taxman 94 (Cal): (1982) 135 ITR 606 (Cal)	608
CIT v Govind B.C. Ghanekar (1994) 74 Taxman 335 (Bom): (1994) 206 ITR 438 (Bom)	555
CIT v Govind Kumar (2001) 119 Taxman 110 (Raj): (2002) 253 ITR 103 (Raj)	806
CIT v Govindbhai Mamaiya (2014) 52 taxmann.com 270 (SC): (2015) 229 Taxman 138 (SC): (2014) 367 ITR 498 (SC): (2014) 271 CTR 31 (SC)	1439
CIT v Gowri (S.) (2020) 116 taxmann.com 764 (Mad): (2019) 417 ITR 45 (Mad)	1546
CIT v Gowri Gopal Textile Processing (P) Ltd (2011) 15 taxmann.com 394 (Kar): (2012) 204 Taxman 128 (Kar) (Mag.)	1467,1468
CIT v Grace Collis (2001) 115 Taxman 326 (SC): (2001) 248 ITR 323 (SC): (2001) 166 CTR 201 (SC)	453
CIT v Graf Sales Ltd (1999) 103 Taxman 22 (Mad): (2000) 241 ITR 788 (Mad)	886
CIT v Greenfield Hotels & Estates (P) Ltd (2017) 77 taxmann.com 308 (Bom): (2016) 389 ITR 68 (Bom)	469
CIT v Greenworld Corporation (2009) 181 Taxman 111 (SC): (2009) 314 ITR 81 (SC): (2009) 224 CTR 113 (SC)	1357,1358,1364,1372
CIT v Gujarat Alkalies & Chemicals Ltd (2005) 146 Taxman 278: (2005) 276 ITR 535: (2005) 197 CTR 495 (Guj)	2231,2236,2243
CIT v Gujarat Electricity Board (2003) 129 Taxman 65 (SC): (2003) 260 ITR 84 (SC): (2003) 181 CTR 28 (SC)	1247
CIT v Gujarat Fluoro Chemicals (2014) 42 taxmann.com 1 (SC): (2014) 222 Taxman 349 (SC): (2013) 358 ITR 291 (SC)	2393
CIT v Gujarat State Road Transport Corporation (2014) 41 taxmann.com 100 (Guj): (2014) 223 Taxman 398 (Guj): (2014) 366 ITR 170 (Guj): (2014) 265 CTR 64 (Guj)	310
CIT v Gulabbai (1968) 69 ITR 238 (MP)	560

CIT v Gulabchand Mehtab Bai Kasliwal Family Trust (2002) 122 Taxman 662 (Raj): (2002) 254 ITR 336 (Raj): (2002) 173 CTR 382 (Raj)	1575
CIT v Gupta (B.N.) (1992) 193 ITR 482 (Del)	594
CIT v Gupta (D.K.) (2008) 174 Taxman 476 (Del)	1094
CIT v Gupta Cold Storage (2005) 146 Taxman 217: (2005) 198 CTR 387 (All)	1675
CIT v Gupta Mills Stores (2009) 184 Taxman 230 (All) (2010) 230 CTR 75 (All)	2533
CIT v Gurbux Singh (2005) 147 Taxman 423 (All): (2006) 280 ITR 465 (All)	711
CIT v Gurmail Kaur Trust (2004) 141 Taxman 224 (P&H): (2004) 268 ITR 124 (P&H): (2004) 190 CTR 598 (P&H)	1575
CIT v Gwalior Rayon Silk Mfg Co Ltd (1992) 62 Taxman 471 (SC): (1992) 196 ITR 149 (SC): (1992) 104 CTR 243 (SC)	278
CIT v Gyan Prakash Gupta (1986) 26 Taxman 1 (Raj): (1987) 165 ITR 501 (Raj): (1986) 54 CTR 69 (Raj)	1257
CIT v H.E. Distillery (P) Ltd (2015) 54 taxmann.com 78 (Kar): (2015) 229 Taxman 447 (Kar)	1519
CIT v H.E.G. Ltd (2010) 189 Taxman 335 (SC): (2010) 324 ITR 331 (SC): (2010) 228 CTR 495 (SC)	2393
CIT v H.H. Maharani Shri Vijaykuverba Saheb of Morvi (1975) 100 ITR 67 (Bom)	539
CIT v H.H. Maharani Usha Devi (1998) 98 Taxman 309 (SC): (1998) 231 ITR 793 (SC): (1998) 147 CTR 1 (SC)	416
CIT v H.M.T. Bearings Ltd (2003) 132 Taxman 600: (2003) 263 ITR 7: (2003) 185 CTR 35 (SC)	1188
CIT v H.S.B.C. Securities & Capital Markets India (P) Ltd (2012) 23 taxmann.com 377 (Bom): (2012) 208 Taxman 439 (Bom)	610
CIT v H.T. Ha. Bit (P) Ltd (1996) 217 ITR 173 (Mad): (1996) 134 CTR 566 (Mad)	1212
CIT v Habibullah (1985) 21 Taxman 392 (All)	2670
CIT v Harbans Kaur Bhatia (2005) 145 Taxman 54 (MP): (2005) 274 ITR 298 (MP)	811
CIT v Harbhajan Lal (1993) 204 ITR 361 (SC): (1994) 116 CTR 136 (SC)	567
CIT v Harinder Singh (Col. H.H. Sir) (1972) 83 ITR 416 (SC)	571
CIT v Harjeev Aggarwal (2016) 70 taxmann.com 219 (Del)	1095
CIT v Harjeev Aggarwal (2016) 70 taxmann.com 95 (Del): (2016) 241 Taxman 199 (Del): (2016) 290 CTR 263 (Del)	1467,1528
CIT v Harjinder Kaur (2009) 180 Taxman 23 (P&H): (2009) 310 ITR 71 (P&H): (2009) 222 CTR 254 (P&H)	1204,2763
CIT v Harkaran Das Ved Pal (2009) 177 Taxman 398 (Del): (2011) 336 ITR 8 (Del): (2009) 222 CTR 438 (Del)	1516
CIT v Harnarayan Bhagat (HUF) (2019) 111 taxmann.com 514 (MP)	1358,1360,1616
CIT v Harrison's Malayalam Financial Services Ltd (2019) 107 taxmann.com 77 (Ker) [21-2-2019]	611
CIT v Harsiddh Construction (P) Ltd (2001) 118 Taxman 760 (Guj): (2000) 244 ITR 417 (Guj): (2000) 159 CTR 364 (Guj)	2486
CIT v Harsingar Gutkha (P) Ltd (2014) 44 taxmann.com 101 (All)	2772
CIT v Haryana Sheet Glass Ltd (2010) 188 Taxman 7 (Del): (2009) 318 ITR 173 (Del)	1203
CIT v Heera Construction Co (P) Ltd (2012) 20 taxmann.com 498 (Ker): (2011) 337 ITR 359 (Ker): (2011) 245 CTR 208 (Ker)	1517
CIT v Hemanathan (M.) (2016) 68 taxmann.com 22 (Mad): (2016) 239 Taxman 533 (Mad): (2016) 384 ITR 177 (Mad)	1543,2772
CIT v Hemchandra Kar (1970) 77 ITR 1 (SC)	1324
CIT v Hemkunt Timbers Ltd (2016) 67 taxmann.com 231 (All): (2016) 380 ITR 658 (All): (2016) 283 CTR 1 (All)	1370
CIT v Hemla Hosiery Dyeing & Printing Mills (P) Ltd (2007) 163 Taxman 221 (Del): (2006) 286 ITR 646 (Del): (2006) 201 CTR 172 (Del)	1931
CIT v Hero Cycles (P) Ltd (1997) 228 ITR 463 (SC): (1997) 94 Taxman 271 (SC): (1997) 142 CTR 122 (SC)	1411

Table of Cases

61

CIT v Hertz Chemicals Ltd (2016) 69 taxmann.com 338 (Bom): (2016) 239 Taxman 431 (Bom): (2016) 386 ITR 39 (Bom) [25-4-2016]	611
CIT v Hewlett Packard India Sales (P) Ltd. (2021) 124 taxmann.com 431 (Kar): (2021) 279 Taxman 355 (Kar): (2024) 463 ITR 329 (Kar)	278
CIT v Hewlett Packard India Sales (P) Ltd. (2024) 161 taxmann.com 46 (SC): (2024) 298 Taxman 448 (SC): (2024) 463 ITR 334 (SC)	278
CIT v Hi Line Pens (P) Ltd (2008) 175 Taxman 132 (Del): (2008) 306 ITR 182 (Del): (2008) 219 CTR 397 (Del)	248
CIT v Hilla J.B. Wadia (1993) 69 Taxman 114 (Bom)	484
CIT v Himachal Pradesh Financial Corporation (2012) 26 taxmann.com 225 (HP): (2013) 212 Taxman 9 (HP): (2013) 259 CTR 1 (HP)	1444
CIT v Himalaya Drug Co (2012) 20 taxmann.com 297 (Uttaranchal): (2012) 209 Taxman 27 (Uttaranchal): (2013) 351 ITR 392 (Uttaranchal)	1444
CIT v Hind Construction Ltd (1972) 83 ITR 211 (SC)	239
CIT v Hindustan Aeronautics Ltd (1983) 15 Taxman 265 (Kar): (1984) 149 ITR 798 (Kar)	635
CIT v Hindustan Export & Import Corpn. (P) Ltd (1981) 5 Taxman 169 (Bom): (1983) 139 ITR 691 (Bom)	637
CIT v Hindustan Lever Ltd (2013) 39 taxmann.com 152 (Kar): (2014) 220 Taxman 177 (Kar): (2014) 361 ITR 1 (Kar)	2134
CIT v Hindustan Shipyard Ltd (1977) 109 ITR 158 (AP)	1567
CIT v Hindustan Wire Products Ltd (2002) 120 taxman 744 (P&H)	256
CIT v Hissaria Bros. (2008) 169 Taxman 262 (Raj): (2007) 291 ITR 244 (Raj): (2007) 211 CTR 156 (Raj)	796,2452,2453,2533
CIT v Hitachi Ltd (2006) 154 Taxman 271 (Del): (2005) 198 CTR 100 (Del)	2433
CIT v Hitech Chemical (P) Ltd (2014) 49 taxmann.com 33 (Jhar): (2014) 363 ITR 145 (Jhar): (2014) 271 CTR 173 (Jhar)	1518
CIT v Homi Mehta & Sons (P) Ltd (1982) 9 Taxman 190 (Bom): (1982) 137 ITR 213 (Bom): (1982) 27 CTR 238 (Bom)	1371
CIT v Hoogly Mills Co Ltd (2006) 157 taxman 347 (SC)	282
CIT v Hotel Shah & Co (2005) 146 taxman 86 (Ker)	247
CIT v Hubli Electricity Supply Co Ltd (2016) 65 taxmann.com 208 (Kar): (2016) 237 Taxman 7 (Kar): (2016) 386 ITR 271 (Kar)	2133
CIT v Hukumchand Mannalal & Co (1970) 78 ITR 18 (SC)	1674
CIT v Hydroflex Equipment Ltd (2006) 150 Taxman 264 (Bom): (2006) 282 ITR 418 (Bom): (2006) 200 CTR 551 (Bom)	2271
CIT v Hyosung Corporation (2017) 77 taxmann.com 76 (SC): (2017) 244 Taxman 286 (SC)	1259
CIT v I.C.L. Shipping Ltd. (2009) 315 ITR 195 (Mad)	102
CIT v I.I.E.T. (2024) 167 taxmann.com 257 (Mad)	1823
CIT v I.K. International (P) Ltd (2012) 20 taxmann.com 197 (Del)	458
CIT v I.P. India (P) Ltd (2011) 16 taxmann.com 407 (Del): (2012) 204 Taxman 368 (Del): (2012) 343 ITR 353 (Del)	795,2441
CIT v I.T. (2023) 147 taxmann.com 406 (Tel)	1099
CIT v I.T.C. Ltd. (2015) 64 taxmann.com 214 (Cal): (2016) 236 Taxman 612 (Cal): (2016) 286 CTR 400 (Cal)	667
CIT v I.T.I. Ltd (2009) 183 Taxman 219 (SC): (2009) 221 CTR 619 (SC)	2083
CIT v I.T.O.C.H.U. Corpn. (2004) 139 Taxman 348 (Del): (2004) 268 ITR 172 (Del): (2004) 190 CTR 31 (Del)	2433
CIT v I.T.S.C (2023) 156 taxmann.com 320 (Guj)	1101
CIT v Income-tax Settlement Commission (2024) 161 taxmann.com 495 (Bom): (2024) 465 ITR 19 (Bom)	2779
CIT v India Advantage Fund-VII (2017) 78 taxmann.com 301 (Kar): (2017) 246 Taxman 149 (Kar): (2017) 392 ITR 209 (Kar): (2017) 293 CTR 510 (Kar)	1572,1577
CIT v Indian Bank Ltd. AIR 1965 SC 1473	197

CIT v Indian Commercial Co P Ltd. (1977) 106 ITR 465 (Bom)	608,612
CIT v Indian Iron & Steel Co Ltd (1978) 113 ITR 810 (Cal)	1439
CIT v Indian Oil Corpn. Ltd (2012) 25 taxmann.com 284 (Bom): (2012) 210 Taxman 466 (Bom): (2012) 254 CTR 113 (Bom)	2348
CIT v Indo Nissin Foods Ltd (2010) 194 Taxman 144 (Kar): (2010) 325 ITR 451 (Kar): (2010) 231 CTR 440 (Kar)	2086,2434
CIT v Indo Saudi Services (Travel) (P) Ltd. (2009) 310 ITR 306 (Bom): (2008) 219 CTR 562 (Bom)	304
CIT v Indore Constructions (P) Ltd (2005) 146 Taxman 286 (MP): (2005) 279 ITR 545 (MP): (2005) 195 CTR 217 (MP)	1480
CIT v Indralok Picture Palace (1991) 188 ITR 730 (All)	1684
CIT v Infosys Technologies Ltd. (2008) 166 Taxman 204 (SC): (2008) 297 ITR 167 (SC): (2008) 214 CTR 293 (SC)	209
CIT v Infrastructure Development Finance Co Ltd (2013) 33 taxmann.com 622 (Mad): (2012) 340 ITR 580 (Mad)	2348
CIT v Insaniyat Trust (1988) 40 Taxman 159 (Guj): (1988) 173 ITR 248 (Guj): (1988) 71 CTR 145 (Guj)	1752,1821
CIT v Insilco Ltd (2005) 149 Taxman 112: (2005) 278 ITR 1: (2005) 198 CTR 114 (SC)	1941
CIT v Insilco Ltd (2010) 190 Taxman 306 (Del): (2010) 321 ITR 105 (Del): (2010) 231 CTR 247 (Del)	2336
CIT v Institute of Banking Personnel Selection (2003) 131 Taxman 386 (Bom): (2003) 264 ITR 110 (Bom): (2003) 185 CTR 492 (Bom)	1762
CIT v Integrated Finance Co Ltd (2008) 305 ITR 113 (Mad)	1530
CIT v Intel Technology India (P) Ltd (2015) 57 taxmann.com 159 (Kar): (2015) 232 Taxman 279 (Kar): (2016) 380 ITR 272 (Kar)	1256,2765
CIT v International Society for Krishna Consciousness (2020) 117 taxmann.com 799: (2020) 272 Taxman 534 (Kar)	1191
CIT v Intraven Pharmaceuticals (P) Ltd. (1995) 80 Taxman 601 (AP): (1996) 219 ITR 225 (AP)	589
CIT v Italindia Cotton Co (P) Ltd. (1988) 40 Taxman 126A (SC): (1988) 174 ITR 160 (SC)	636,637
CIT v J.D.S. Apparels (P) Ltd (2015) 53 taxmann.com 139 (Del): (2015) 370 ITR 454 (Del): (2015) 273 CTR 1 (Del)	2131
CIT v J.K. Charitable Trust (2008) 175 Taxman 251 (SC): (2009) 308 ITR 161 (SC): (2008) 220 CTR 105 (SC)	1969
CIT v J.K. Commercial Corporation Ltd (1969) 72 ITR 296 (All)	545,546
CIT v J.K. Commercial Corporation Ltd (1976) 105 ITR 219 (SC)	1414,1423
CIT v J.K. Cotton Spinning and Weaving Mills Ltd (1975) 98 ITR 153 (All)	323
CIT v J.K. Investors (Bombay) Ltd (2000) 112 Taxman 107: (2001) 248 ITR 723 (Bom)	226
CIT v Jagannath Mahadeo Prasad (1969) 71 ITR 296 (SC)	597
CIT v Jagat Novel Exhibitors (P) Ltd (2012) 18 taxmann.com 138 (Del): (2012) 207 Taxman 243 (Del): (2013) 356 ITR 559 (Del): (2012) 248 CTR 217 (Del)	2762
CIT v Jagtar Singh Chawla (2013) 33 taxmann.com 38 (P&H): (2013) 215 Taxman 154 (P&H)	504
CIT v Jai Laxmi Rice Mills Ambala City (2015) 64 taxmann.com 75 (SC): (2016) 237 Taxman 375 (SC): (2015) 379 ITR 521 (SC): (2016) 286 CTR 159 (SC)	798,2453
CIT v Jai Parkash (2008) 171 Taxman 233 (P&H): (2008) 217 CTR 77 (P&H)	1517
CIT v Jai Prakash Gupta (2015) 63 taxmann.com 366 (Del): (2015) 235 Taxman 539 (Del): (2016) 381 ITR 549 (Del), Para 16	503
CIT v Jai Prakash Singh (1996) 85 Taxman 407 (SC): (1996) 219 ITR 737 (SC): (1996) 132 CTR 262 (SC)	1541,1542
CIT v Jaichander (C.) (2015) 53 taxmann.com 466 (Mad): (2015) 229 Taxman 10 (Mad): (2015) 370 ITR 579 (Mad), Para 7	497

Table of Cases

63

CIT v Jain (A.K.) (2012) 22 taxmann.com 241 (Del): (2012) 210 Taxman 32 (Del): (2012) 349 ITR 236 (Del)	1532
CIT v Jain (S.P.) (1973) 87 ITR 370 (SC)	582
CIT v Jaiswal (S.P.) (1997) 91 Taxman 99 (SC): (1997) 224 ITR 619 (SC)	558
CIT v James Anderson (1964) 51 ITR 345 (SC)	1546
CIT v Janaba Mohammad Hussain Nachiar Ammal (1963) 49 ITR 80 (SC)	1399
CIT v Janaki Loganathan (2002) 124 Taxman 266 (Mad): (2002) 257 ITR 620 (Mad): (2002) 177 CTR 201 (Mad)	204
CIT v Janapriya Engineers Syndicate (2015) 54 taxmann.com 346 (AP & Tel): (2015) 229 Taxman 366 (AP & Tel)	1933
CIT v Jawahar Lal Rastogi (1970) 78 ITR 486 (SC)	1084,1125
CIT v Jaya Stores (1999) 107 Taxman 612 (Mad)	591
CIT v Jayakumari and Dilharkumari (1986) 29 Taxman 177 (Kar): (1987) 165 ITR 787 (Kar)	543
CIT v Jayalakshmi Ammal (S.) (2016) 74 taxmann.com 35 (Mad): (2016) 242 Taxman 449 (Mad): (2017) 390 ITR 189 (Mad)	1085,1086,1531
CIT v Jayalakshmi Rice & Oil Mills Contractor Co (1971) 79 ITR 549 (SC)	1673
CIT v Jayantilal D. Patel (2007) 162 Taxman 385 (Guj): (2007) 295 ITR 386 (Guj)	550,552
CIT v Jayaram (M.P.) (1998) 100 Taxman 544 (Kar)	1616
CIT v Jayashree Charity Trust (1986) 159 ITR 280 (Cal): (1985) 47 CTR 27 (Cal)	2164
CIT v Jayendra N. Shah (2014) 52 taxmann.com 54 (Guj): (2014) 367 ITR 686 (Guj)	1241
CIT v Jaypee Siddharth (2019) 111 taxmann.com 180 (Mad): (2020) 268 Taxman 111 (Mad): (2019) 419 ITR 298 (Mad)	485
CIT v Jeewan Lal (1929) Ltd (1971) 79 ITR 147 (Cal)	727
CIT v Jet Life India Ltd (2011) 16 taxmann.com 403 (Del): (2012) 204 Taxman 382 (Del) [13-12-2011]	805,2451
CIT v Jethanand Bhatia (1998) 234 ITR 843: (1998) 149 CTR 513 (All)	1677
CIT v Jethmal Boob (2009) 313 ITR 197 (Raj): (2008) 215 CTR 36 (Raj)	1532
CIT v Jindal Exports Ltd (2009) 179 Taxman 391 (Del): (2009) 314 ITR 137 (Del): (2009) 222 CTR 8 (Del) [This case is Approved in (2011) 196 Taxman 181 (SC)]	880
CIT v Jindal Tractebel Power Co Ltd (2025) 171 taxmann.com 799 (Kar)	2512
CIT v Jitendra Nath Mallick (1963) 50 ITR 313 (Cal)	556
CIT v Jitendra Singh Rathore (2013) 31 taxmann.com 52 (Raj): (2013) 352 ITR 327 (Raj): (2013) 257 CTR 18 (Raj)	2533
CIT v Jose (P.P.) (2025) 174 taxmann.com 205 (Ker)	1103
CIT v Jose Filipe Alvares (1995) 81 Taxman 380 (Bom): (1995) 211 ITR 1027 (Bom)	151
CIT v Joseph John (1968) 67 ITR 74 (SC)	608
CIT v Jubilant Energy Nelp-V (P) Ltd (2019) 102 taxmann.com 97 (Del): (2019) 261 Taxman 194 (Del)	545
CIT v Jugal Kishore Gupta (2008) 174 Taxman 30 (All): (2009) 221 CTR 352 (All)	1482
CIT v Jupiter Builders (P) Ltd (2006) 156 Taxman 361 (Del): (2006) 287 ITR 287 (Del): (2006) 205 CTR 553 (Del)	1527
CIT v Jwalaprasad Agarwala (1967) 66 ITR 154 (SC)	570
CIT v Jyoti Salt Industries (2014) 45 taxmann.com 146 (Guj): (2014) 223 Taxman 88 (Guj)	1485
CIT v Jyotikana Chowdhurani (1957) 32 ITR 705 (SC)	158
CIT v Jyotsna Holding (P) Ltd (2005) 148 Taxman 276 (Del): (2006) 284 ITR 121 (Del): (2005) 199 CTR 202 (Del)	2389
CIT v K.B.D. Sugars and Distilleries Ltd (2022) 144 taxmann.com 38 (Kar): [SLP Dismissed/Rejected in (2023) 152 taxmann.com 461 (SC)]	281
CIT v K.C.G. Verghese (Dr.) (2018) 92 taxmann.com 400 (Mad): (2019) 416 ITR 155 (Mad)	1520,1546

CIT v K.K. Engg. Co (2001) 116 Taxman 390 (Ker): (2001) 249 ITR 447 (Ker): (2001) 167 CTR 209 (Ker)	2183
CIT v K.M. Sadhukhan & Sons (P) Ltd (1999) 107 Taxman 403 (Cal): (1999) 239 ITR 77 (Cal)	591
CIT v Kailash Chandra Deepak Kumar (2009) 317 ITR 351 (All)	795
CIT v Kailashben Manharlal Chokshi (2016) 70 taxmann.com 175 (SC): (2016) 240 Taxman 305 (SC)	582
CIT v Kala Cartons (1999) 237 ITR 694 (Ker): (1998) 149 CTR 193 (Ker)	1277
CIT v Kallada Wines (2010) 325 ITR 125 (Ker)	1534
CIT v Kalyanasundaram (P.V.) (2006) 155 Taxman 454 (Mad): (2006) 282 ITR 259 (Mad): (2006) 203 CTR 449 (Mad): (2006) 155 Taxman 454 (Mad)	1532
CIT v Kalyani Steels Ltd (2018) 91 taxmann.com 359 (Kar): (2018) 254 Taxman 350 (Kar)	2185
CIT v Kamadhenu Milk Products (2012) 20 taxmann.com 85 (Ker): (2012) 209 Taxman 111 (Ker): (2012) 20 taxmann.com 85 (Ker)	1532
CIT v Kamal Behari Lal Singha (1971) 82 ITR 460 (SC)	530
CIT v Kamal Wahal (2013) 30 taxmann.com 34 (Del): (2013) 214 Taxman 287 (Del): (2013) 351 ITR 4 (Del), Paras 7 and 9	504
CIT v Kamalini Khatau (1994) 74 Taxman 392 (SC): (1994) 209 ITR 101 (SC): (1994) 119 CTR 169 (SC)	1553,1572
CIT v Kamla Town Trust (1991) 187 ITR 435 (All)	1735
CIT v Kamlesh (2013) 35 taxmann.com 306 (P&H): (2013) 217 Taxman 272 (P&H)	376
CIT v Kanhaya Lal Gurmukh Singh (1973) 87 ITR 476 (P&H)	1565,1566,1568
CIT v Kannan Devan Hill Produce Co Ltd (1987) 30 Taxman 460 (Ker): (1986) 161 ITR 477 (Ker): (1987) 63 CTR 28 (Ker)	2182
CIT v Kannan Kunhi (K.S.) (1973) 87 ITR 395 (SC)	1254
CIT v Kant Travels (2012) 22 taxmann.com 240 (All): (2012) 210 Taxman 81 (All) (Mag): (2012) 250 CTR 89 (All) (Mag)	2762
CIT v Kantilal Harilal Family Trust (2015) 55 taxmann.com 410 (Guj): (2015) 230 Taxman 317 (Guj)	1576
CIT v Kapadia (Dr. T.P.) (1973) 87 ITR 511 (Mys)	566,568
CIT v Kapil Kumar Agarwal (2016) 66 taxmann.com 191 (P&H): (2016) 237 Taxman 555 (P&H), Paras 13 to 15 and 19	510
CIT v Karala Valley Tea Co Ltd (1990) 186 ITR 1 (Cal)	636
CIT v Karnataka Forest Plantations Corpn. Ltd (1986) 27 Taxman 431 (Kar): (1985) 156 ITR 275 (Kar)	545
CIT v Karnataka Housing Development (2021) 122 taxmann.com 161 (Kar)	1094
CIT v Karnataka State Co-operative Apex Bank (2001) 118 Taxman 321 (SC): (2001) 251 ITR 194 (SC): (2001) 169 CTR 486 (SC) [22-8-2001]	699
CIT v Kashiram Textile Mills (P) Ltd (2001) 252 ITR 162 (Guj): (2001) 170 CTR 11 (Guj)	1276
CIT v Kasi Credit Corporation (2006) 280 ITR 129 (Mad)	2450
CIT v Kasturbai Walchand Trust (1967) 63 ITR 656 (SC)	1709
CIT v Katyal (S.K.) (2009) 177 Taxman 380 (Del): (2009) 308 ITR 168 (Del): (2009) 221 CTR 310 (Del)	1503
CIT v Kelvinator of India Ltd (2010) 320 ITR 561: 187 Taxman 312 (SC)	686,901
CIT v Kerala Roadways Ltd (2010) 322 ITR 609 (Mad): (2005) 274 ITR 110 (Mad)	1529
CIT v Kerala State Co-operative Marketing Federation Ltd (1998) 234 ITR 301: (1998) 145 CTR 320 (Ker)	2247
CIT v Kerala State Co-operative Marketing Federation Ltd. (1992) 65 Taxman 246 (Ker): (1992) 193 ITR 624 (Ker): (1991) 100 CTR 230 (Ker)	700
CIT v Kerala State Road Transport Corpn. (1987) 33 Taxman 538 (Ker): (1986) 161 ITR 681 (Ker): (1987) 60 CTR 7 (Ker)	1576
CIT v Keshavlal Lallubhai Patel (1965) 55 ITR 637 (SC)	568
CIT v Keshavlal Punjaram (1944) 12 ITR 185 (Bom)	556

Table of Cases

65

CIT v Keshri Metal (P) Ltd (1999) 237 ITR 165 (SC): (1999) 104 Taxman 360 (SC): (1999)155 CTR 531 (SC)	1412
CIT v Khacheru (HUF) (2009) 185 Taxman 398: (2010) 228 CTR 396 (P&H)	1615
CIT v Khatri (C.L.) (2005) 147 Taxman 652 (MP): (2006) 282 ITR 97 (MP): (2005) 197 CTR 44 (MP): (2005) 147 Taxman 652 (MP)	1534
CIT v Khemchand Ramdas (1938) 6 ITR 414 (PC)	1265
CIT v Khetan and Co (1962) 45 ITR 170 (Cal)	1674
CIT v Khoday India Ltd (2009) 32 SOT 373	335
CIT v Khodidas Motiram Panchal (1986) 27 taxman 208 (Guj)	255
CIT v Khushlal Chand Nirmal Kumar (2003) 132 Taxman 274 (MP): (2003) 263 ITR 77 (MP): (2003) 183 CTR 503 (MP)	1477
CIT v Kikabhai Premchand (1948) 16 ITR 207 (Bom)	556
CIT v Kikani & Co (1999) 240 ITR 831: (1998) 148 CTR 432 (Mad)	1675
CIT v Kishan Chand (2010) 328 ITR 173 (P&H)	2670
CIT v Kishan Kumar (2009) 315 ITR 204 (Raj): (2008) 215 CTR 181 (Raj)	1483
CIT v Knight Frank (India) (P) Ltd (2016) 72 taxmann.com 300 (Bom): (2016) 242 Taxman 313 (Bom): (2016) 290 CTR 25 (Bom)	1316
CIT v Kohiyar (Dr. A.J.) (1964) 51 ITR 221 (Bom)	558
CIT v Koodathil Kallyatan Ambujakshan (2008) 175 Taxman 113 (Bom): (2009) 309 ITR 113 (Bom)	718
CIT v Koonan's Jewellery (1998) 98 Taxman 21: (1997) 226 ITR 588: (1997) 143 CTR 112 (Ker)	1676
CIT v Kothari (C.M.) (1963) 49 ITR 107 (SC)	568
CIT v Kothari (S.C.) (1971) 82 ITR 794 (SC) [5-10-1971]	89,246,609
CIT v Kozhikode District Co-operative Bank Ltd (2017) 88 taxmann.com 228 (Ker): (2018) 253 Taxman 52 (Ker): (2018) 300 CTR 548 (Ker)	2136
CIT v Krishan Kumar Kapoor (2001) 118 Taxman 132 (Del): (2001) 251 ITR 150 (Del): (2001) 169 CTR 70 (Del)	490
CIT v Krishna Cold Storage (2012) 19 taxmann.com 267 (Guj): (2012) 207 Taxman 1 (Guj): (2012) 250 CTR 134 (Guj)	2200,2221
CIT v Krishnaswami Mudaliar (A.) (1964) 53 ITR 122 (SC)	1308
CIT v Krupanidhi Education Trust (2023) 150 taxmann.com 359 (SC): (2023) 293 Taxman 2 (SC): (2023) 453 ITR 750 (SC)	1785,1823
CIT v Kuldip Singh (Justice) (2009) 2 taxmann.com 137 (P&H)	1641
CIT v Kulu Valley Transport Co (P) Ltd (1970) 77 ITR 518 (SC)	605
CIT v Kulwant Rai (2007) 163 Taxman 585 (Del): (2007) 291 ITR 36 (Del): (2007) 210 CTR 380 (Del)	1482
CIT v Kumar (P.V.) (2005) 145 Taxman 106 (Del): (2005) 279 ITR 9 (Del): (2005) 199 CTR 429 (Del)	1931
CIT v Kumkum Kohli (2006) 150 Taxman 239 (Del): (2005) 276 ITR 589 (Del): (2005) 196 CTR 538 (Del): (2006) 150 Taxman 239 (Del)	1529
CIT v Kumudam Publications (P) Ltd (1981) 128 ITR 617: (1981) 21 CTR 333 (Mad)	2246
CIT v Kundrathur Finance & Chit Co (2006) 283 ITR 329 (Mad): (2006) 202 CTR 381 (Mad)	2440
CIT v Kunnankulam Mill Board (2002) 125 Taxman 802 (Ker): (2002) 257 ITR 544 (Ker): (2002) 178 CTR 356 (Ker)	414
CIT v Kurban Hussain Ibrahimji Mithiborwala (1971) 82 ITR 821 (SC)	1337
CIT v Kuriachan (Dr. T.M.) (2012) 23 taxmann.com 28 (Ker): (2012) 210 Taxman 104 (Ker) (Mag): (2013) 256 CTR 318 (Ker)	1485
CIT v Kurji Jinabhai Kotecha (1977) 107 ITR 101 (SC)	609
CIT v Kuwer Fibers (P) Ltd (2017) 77 taxmann.com 345 (Del)	1531,1534
CIT v Kuwer Industries Ltd (2005) 144 Taxman 487 (Del): (2004) 191 CTR 413 (Del)	1504

CIT v L.G. Electronic (India) Ltd (2006) 282 ITR 545: (2005) 149 Taxman 166 (Del)	336
CIT v L.M.P.Precision Engr. Co (P) Ltd (2005) 142 Taxman 547 (SC)	1330
CIT v Lady Jerbanu Maneckji Dadabhoy (1956) 30 ITR 828 (Nag)	1583
CIT v Lahsa Construction (P) Ltd (2014) 42 taxmann.com 549 (Del): (2014) 222 Taxman 132 (Del) (Mag): (2013) 357 ITR 671 (Del)	1240,1241
CIT v Lakhani Footwear Ltd (2001) 116 Taxman 642: (2001) 248 ITR 701: (2001) 167 CTR 437 (P&H)	1940
CIT v Lakhiram Ramdas (1962) 44 ITR 726 (SC)	1329,1333
CIT v Lakshmi Trust Co (2008) 303 ITR 99 (Mad)	2450
CIT v Lala Indra Sen, In re (1940) 8 ITR 187 (All)	598
CIT v Lalbhai Dalpatbhai Charity Trust (1994) 209 ITR 865 (Guj): (1994) 116 CTR 404 (Guj)	1845
CIT v Lalit Kumar Poddar (2015) 56 taxmann.com 462 (Del): (2015) 231 Taxman 816 (Del) [14-1-2015]	612
CIT v Lalita Kapur (1970) 78 ITR 126 (P&H)	2669
CIT v Lalita M. Bhat (1996) 89 Taxman 450 (Bom)	810
CIT v Lalita M. Bhat (1998) 101 Taxman 43 (Bom): (1998) 234 ITR 319 (Bom)	594
CIT v Lalwani (H.M.) (2002) 123 Taxman 454 (Raj): (2002) 258 ITR 276 (Raj): (2002) 175 CTR 280 (Raj)	1211
CIT v Lancy Constructions (2016) 66 taxmann.com 264: (2016) 237 Taxman 728 (Kar)	1495
CIT v Larsen & Toubro Ltd (2009) 181 Taxman 71 (SC): (2009) 313 ITR 1 (SC): (2009) 221 CTR 620 (SC)	168,2083
CIT v Laxman Das Khandelwal (2019) 108 taxmann.com 183: (2019) 266 Taxman 171: (2019) 417 ITR 325 (SC)	2769,2770
CIT v Laxmi Trading Co (1953) 24 ITR 173 (P&H)	1674
CIT v Laxmichand Narpal Nagda (Dr.) (1995) 78 Taxman 219 (Bom): (1995) 211 ITR 804 (Bom)	483
CIT v Laxminarain Badridas (1937) 5 ITR 170 (PC)	1265,1269,1270,1271,1272,1273
CIT v Leader Valves (P) Ltd (1996) 220 ITR 591 (P&H): (1997) 137 CTR 73 (P&H)	2269
CIT v Leela Kumar (N.) (2014) 42 taxmann.com 575 (Kar): (2014) 224 Taxman 106 (Kar)	1529
CIT v Lekshmi Traders (2011) 11 taxmann.com 52 (Ker): (2012) 344 ITR 281 (Ker): (2011) 202 ITR 137 (Ker) (Mag): (2011) 242 CTR 330 (Ker)	1480
CIT v Leuva Patel Seva Samaj Trust (2014) 42 taxmann.com 181 (Guj): (2014) 221 Taxman 75 (Guj) (Mag.)	1847
CIT v Lok Holdings (2010) 189 Taxman 452 (Bom): (2009) 308 ITR 356 (Bom)	533
CIT v Lokmat Newspapers (P) Ltd (2010) 189 Taxman 370 (Bom): (2010) 322 ITR 43 (Bom): (2010) 230 CTR 521 (Bom)	609
CIT v Loknete Balasaheb Desai S.S.K. Ltd (2011) 12 taxmann.com 40 (Bom): (2011) 200 Taxman 238 (Bom): (2011) 339 ITR 288 (Bom): (2011) 243 CTR 181 (Bom)	1316
CIT v Lovely Exports (P) Ltd (2008) 216 CTR 195	580
CIT v Lucknow Public Educational Society (2011) 10 taxmann.com 260 (All): (2011) 199 Taxman 151 (All) (MAG): (2011) 339 ITR 588 (All)	1239
CIT v M.A.C. Public Charitable Trust (2022) 144 taxmann.com 54 (Mad): (2023) 450 ITR 368 (Mad)	1764,1844
CIT v M.H. Sanjana & Co Ltd (1925) 2 ITC 110 (Bom)	1638
CIT v M.K. Kannan Marriage Benefit Trust (1999) 240 ITR 785 (Mad)	1575
CIT v M.K.J. Enterprises Ltd (2014) 50 taxmann.com 441 (Cal): (2015) 228 Taxman 61 (Cal) (Mag)	2132
CIT v M.S.P. Exports (P) Ltd (1993) 67 Taxman 120 (Kar): (1992) 196 ITR 762 (Kar): (1992) 104 CTR 40 (Kar)	1276

Table of Cases

67

CIT v Maa Khodiyar Construction (2014) 45 taxmann.com 566 (Guj): (2014) 225 Taxman 76 (Guj) (Mag.): (2014) 365 ITR 474 (Guj)	796,2513
CIT v Madanlal Ltd (2025) 177 taxmann.com 175 (Cal) [28-7-2025]	611
CIT v Maddi Venkatasubbayya (1951) 20 ITR 151 (Mad)	35
CIT v Madhav Enterprise (P) Ltd (2013) 37 taxmann.com 349 (Guj): (2013) 218 Taxman 115 (Guj) (Mag): (2013) 356 ITR 588 (Guj) [3-7-2013]	805,2451
CIT v Madho Prasad (1978) 112 ITR 492 (All)	567
CIT v Madhysy Films (P) Ltd (2008) 175 Taxman 347 (Del): (2008) 301 ITR 69 (Del): (2008) 216 CTR 145 (Del)	2669
CIT v Madhukant M. Mehta (1981) 5 Taxman 11 (Guj): (1981) 132 ITR 159 (Guj)	635
CIT v Madhukant M. Mehta (2002) 124 Taxman 130 (SC): (2001) 247 ITR 805 (SC)	635
CIT v Madhwan Bashyam (2009) 312 ITR 90 (Del): (2008) 214 CTR 335 (Del)	1565
CIT v Madhya Pradesh State Industries Corpn. Ltd. (1968) 69 ITR 824 (MP)	531
CIT v Madona Commercial (P) Ltd. (2018) 96 taxmann.com 16 (Bom): (2018) 257 Taxman 116 (Bom) [2-7-2018]	610
CIT v Madura Devakottai Transports (P) Ltd. (1999) 238 ITR 1003 (Mad)	591
CIT v Madurai Mills Co Ltd. (1973) 89 ITR 45 (SC)	415
CIT v Mafatlal Gangabhai & Co. (P.) Ltd. (1996) 219 ITR 644: 85 Taxman 381	169
CIT v Magnum Export (P) Ltd (2003) 130 Taxman 702 (Cal): (2003) 262 ITR 10 (Cal): (2003) 183 CTR 75 (Cal)	154
CIT v Maha Singh Rana (2008) 172 Taxman 144 (Del)	1457,1459
CIT v Mahakuteshwar Oil Industries (2008) 169 Taxman 277 (Kar): (2008) 298 ITR 390 (Kar): (2008) 215 CTR 262 (Kar)	1927
CIT v Mahalaxmi Glass Works (P) Ltd (2009) 318 ITR 116 (Bom)	1315
CIT v Mahaliram Ramjidas (1940) 8 ITR 442 (PC)	1322,1323
CIT v Maharaj Kumar of Vizianagaram (1935) 3 ITR 155 (All)	1950
CIT v Maharaja Daljitsinhji Trust (1993) 204 ITR 135 (Guj): (1993) 113 CTR 296 (Guj)	1576
CIT v Maharajadhiraj Sir Kameshwar Singh (1953) 23 ITR 190 (Pat)	553
CIT v Maharashtra Sugar Mills Ltd. (1971) 82 ITR 452	197
CIT v Mahari & Sons (1993) 67 Taxman 449 (Gau)	176
CIT v Mahavir Aluminium Ltd (2008) 168 Taxman 27 (Del): (2008) 297 ITR 77 (Del): (2008) 214 CTR 45 (Del)	1315
CIT v Mahendra Mills/Arun Textile 'C'/Humphreys/Glassgow Consultants (2000) 109 Taxman 225 (SC): (2000) 243 ITR 56 (SC): (2000) 159 CTR 381 (SC)	279
CIT v Maheshwari Agarwal Marwari Panchayat (1982) 10 Taxman 183 (MP): (1982) 136 ITR 556 (MP)	1821
CIT v Maheshwari Nirman Udyog (2008) 170 Taxman 502 (Raj): (2008) 302 ITR 201 (Raj): (2007) 211 CTR 579 (Raj)	2511
CIT v Maheshwari Synthetics (P) Ltd (2016) 73 taxmann.com 253 (P&H)	1483
CIT v Mahindra & Co (1995) 80 Taxman 361 (Raj): (1995) 215 ITR 922 (Raj): (1995) 125 CTR 81 (Raj)	1276
CIT v Mahindra Ugine & Steel Co. Ltd. (2001) 119 Taxman 586 (Bom): (2001) 250 ITR 696 (Bom): (2001) 170 CTR 198 (Bom)	335,337
CIT v Mahindra Ugine & Steel Co. Ltd. (2002) 120 Taxman 250 (Bom): (2001) 250 ITR 84 (Bom): (2001) 169 CTR 191 (Bom)	336
CIT v Mahomed Yusuf Ismail (1944) 12 ITR 8 (Bom)	572
CIT v Maithreyi Pai (1984) 18 Taxman 75 (Kar)	444
CIT v Makhni & Tyagi (P) Ltd (2004) 136 Taxman 641 (Del): (2004) 267 ITR 433 (Del): (2004) 187 CTR 550 (Del)	1458
CIT v Malabar Trading Corporation P Ltd (1990) 183 ITR 65 (Ker)	636
CIT v Malchand Surana (1955) 28 ITR 684 (Cal)	2669
CIT v Malibu Estate (2007) 164 Taxman 518 (Del)	2065
CIT v Manager, Court of Wards Estate, Bettiah (1968) 67 ITR 197 (SC)	1558

CIT v Manager, Madhya Pradesh State Co-operative Development Bank Ltd (1982) 11 Taxman 226 (MP): (1982) 137 ITR 230 (MP): (1982) 31 CTR 187 (MP)	2181
CIT v Managing Trustees, Nagore Durgha (1965) 57 ITR 321 (SC)	1559
CIT v Manali Investment (2013) 39 taxmann.com 4 (Bom): (2013) 219 Taxman 113 (Bom) (Mag)	601
CIT v Mangal Singh (2017) 79 taxmann.com 234: (2017) 246 Taxman 226 (P&H)	2771
CIT v Mangalam Arts (2013) 37 taxmann.com 157 (Raj): (2013) 218 Taxman 51 (Raj) (Mag)	1212,2392
CIT v Mangalchand Parekh (2013) 33 taxmann.com 669 (Chhatt): (2012) 248 CTR 171 (Chhatt)	1469
CIT v Manharlal Girdharlal Doshit (1998) 100 Taxman 131: (1998) 231 ITR 89: (1998) 144 CTR 520 (Guj)	550,552,1642
CIT v Mani (P.S.) (2009) 311 ITR 463 (Mad): (2005) 274 ITR 110 (Mad)	1529
CIT v Manickavasagam Chettiar (1964) 53 ITR 292 (Mad)	555
CIT v Manilal Dhanji (1962) 44 ITR 876 (SC)	570
CIT v Manisha A. Sadhwani (2014) 41 taxmann.com 495 (Kar): (2015) 228 Taxman 121 (Kar)	1533
CIT v Manjoo & Co (2010) 7 taxmann.com 125 (Ker): (2010) 195 Taxman 39 (Ker): (2011) 335 ITR 527 (Ker): (2010) 236 CTR 356 (Ker) [8-9-2010]	822
CIT v Manjula J. Shah (2011) 16 taxmann.com 42 (Bom): (2012) 204 Taxman 691 (Bom): (2013) 355 ITR 474 (Bom): (2012) 249 CTR 270 (Bom)	442
CIT v Manjunath (D.S.) (2014) 42 taxmann.com 495 (Kar)	1485
CIT v Manjunatha Cotton & Ginning Factory (2013) 35 taxmann.com 250 (Kar): (2013) 218 Taxman 423 (Kar): (2013) 359 ITR 565 (Kar): (2013) 263 CTR 153 (Kar)	2520,2522
CIT v Manohar Lal Soni (Late) (2009) 316 ITR 365 (Raj): (2008) 214 CTR 395 (Raj)	1471
CIT v Manoj Bansal (2015) 61 taxmann.com 183 (Del): (2015) 370 ITR 704 (Del): (2016) 290 CTR 658 (Del)	1470
CIT v Manoj Jain (2007) 163 Taxman 223 (Del): (2006) 287 ITR 285 (Del): (2006) 200 CTR 327 (Del)	1481
CIT v Manoj Lalwani (2003) 128 Taxman 635 (Raj): (2003) 260 ITR 590 (Raj): (2003) 180 CTR 394 (Raj)	2440
CIT v Manoj Surgical Industries Ltd (2010) 2 taxmann.com 180 (MP)	2763
CIT v Manonmani (P.) (2001) 114 Taxman 750 (Mad): (2000) 245 ITR 48 (Mad): (2000) 164 CTR 139 (Mad)	1596
CIT v Manoranjan Mohanty (Dr.) (1987) 35 Taxman 366 (MP): (1988) 171 ITR 95 (MP): (1988) 67 CTR 104 (MP)	2531
CIT v Mansaram Sukhdev Gunj (1993) 66 Taxman 474 (Kar)	2508
CIT v Mantri Share Brokers (P) Ltd (2018) 96 taxmann.com 280 (SC): (2018) 257 Taxman 337 (SC)	583
CIT v Market Committee, Sirsa (2012) 25 taxmann.com 384 (P&H)	392
CIT v Marubeni India (P) Ltd (2007) 165 Taxman 467 (Del): (2007) 294 ITR 157 (Del): (2007) 212 CTR 415 (Del)	2082
CIT v Mary Ignatius (1983) 13 Taxman 403 (Ker): (1983) 141 ITR 954 (Ker)	594
CIT v Masoneilan (India) Ltd (1999) 107 Taxman 559 (Ker): (2000) 242 ITR 569 (Ker): (1999) 157 CTR 482 (Ker)	2763
CIT v Mathew (N.P.) (2005) 147 Taxman 670 (Ker): (2006) 280 ITR 44 (Ker)	923,924
CIT v Matsushita Electric Industrial Co Ltd (2005) 147 Taxman 121 (Del)	2433
CIT v Max India Ltd (2007) 163 Taxman 225 (Del)	2086
CIT v Max India Ltd (2007) 295 ITR 282 (SC)	1999
CIT v Max India Ltd. (2009) 178 Taxman 196 (P&H): (2009) 319 ITR 68 (P&H)	456
CIT v McDowell & Co. Ltd. (2009) 180 Taxman 514 (SC): (2009) 314 ITR 167 (SC): (2009) 224 CTR 16 (SC)	309
CIT v McMillan & Co (1958) 33 ITR 182 (SC)	1308

Table of Cases

69

CIT v Meat Products of India Ltd (1997) 224 ITR 1 (Ker): (1996) 136 CTR 210 (Ker)	2184
CIT v Meera Goyal (2013) 30 taxmann.com 128 (Del): (2013) 214 Taxman 298 (Del): (2014) 360 ITR 346 (Del): (2014) 267 CTR 225 (Del)	476
CIT v Meera Goyal (2025) 175 taxmann.com 748 (SC)	476
CIT v Meghalaya Steels Ltd. (2013) 34 taxmann.com 34 (Gau): (2013) 217 Taxman 184 (Gau): (2013) 356 ITR 235 (Gau): (2013) 261 CTR 17 (Gau)	675
CIT v Meghalaya Steels Ltd. (2016) 67 taxmann.com 158 (SC): (2016) 238 Taxman 559 (SC): (2016) 383 ITR 217 (SC)	237
CIT v Mehrotra (R.M.L.) (2010) 186 Taxman 137 (All): (2010) 320 ITR 403 (All): (2010) 230 CTR 288 (All)	1466
CIT v Mehta (D.N.) (1935) 3 ITR 147 (Bom)	1539
CIT v Mehta Charitable Prajnalay Trust (2012) 28 taxmann.com 73 (Del): (2013) 214 Taxman 88 (Del): (2013) 357 ITR 560 (Del): (2013) 255 CTR 232 (Del)	1779,1784
CIT v Memon (Dr. M.K.E.) (2000) 112 Taxman 96 (Bom): (2001) 248 ITR 310 (Bom): (2001) 168 CTR 184 (Bom)	1467
CIT v Merchant Navy Club (1974) 96 ITR 261	87
CIT v Merwanji Kola & Co (1968) 68 ITR 663 (Bom)	1640,1680,1681
CIT v Mesco Airlines Ltd (2012) 20 taxmann.com 549 (Del): (2012) 206 Taxman 91 (Del) (Mag.): (2010) 327 ITR 554 (Del)	1516
CIT v Metrani (P.R.) (2002) 120 Taxman 612 (Kar); affirmed and modified by the SC in (2006) 157 Taxman 325 (SC)	1094
CIT v Metro Goldwyn Mayer (India) Ltd (1939) 7 ITR 176 (Bom)	1557
CIT v Metrolia Steels Ltd (2010) 195 Taxman 319 (Ker)	2392
CIT v Meturit A.G. (1990) 51 Taxman 289 (Kar): (1990) 184 ITR 257 (Kar)	547
CIT v Micro Nova Pharmaceuticals (P) Ltd (2012) 21 taxmann.com 79 (Kar): (2012) 340 ITR 118 (Kar): (2012) 249 CTR 110 (Kar)	1516
CIT v Micron Steels (P) Ltd (2015) 59 taxmann.com 470 (Del): (2015) 233 Taxman 120 (Del): (2015) 372 ITR 386 (Del) (Mag.)	2766
CIT v Miglani (Dr. O.P.) (2009) 221 CTR 693 (P&H)	1515
CIT v Mir Mohammad Ali (1964) 53 ITR 165 (SC)	283
CIT v Mishra (R.L.) (1981) 7 Taxman 45 (Bom): (1984) 147 ITR 424 (Bom)	553
CIT v Misrilal Jain (2013) 29 taxmann.com 302 (Jhar): (2013) 215 Taxman 249 (Jhar): (2012) 254 CTR 554 (Jhar)	1210
CIT v Mitsui & Co Ltd (2004) 140 Taxman 430 (Del): (2005) 272 ITR 545 (Del): (2004) 190 CTR 38 (Del)	2433
CIT v Modari Rajaiah Gari Kishtaiah (1980) 3 Taxman 577 (AP): (1980) 123 ITR 494 (AP)	1359,1362,1367
CIT v Model Exims Kanpur (2013) 38 taxmann.com 319 (All): (2013) 219 Taxman 289 (All): (2013) 358 ITR 72 (All)	2197
CIT v Model Manufacturing Co (P) Ltd (1980) 122 ITR 767 (Cal)	540
CIT v Modella (P) Ltd (1980) 123 ITR 677: (1979) 9 CTR 288 (Bom)	2245
CIT v Modern Engineering Works (2011) 11 taxmann.com 275 (Del): (2011) 201 Taxman 150 (Del): (2011) 330 ITR 416 (Del)	1530
CIT v Modipon Ltd (2007) 158 Taxman 325 (Del): (2008) 303 ITR 438 (Del): (2007) 207 CTR 415 (Del)	1439
CIT v Modipon Ltd (2017) 87 taxmann.com 275 (SC): (2018) 252 Taxman 123 (SC): (2018) 400 ITR 1 (SC): (2017) 299 CTR 306 (SC)	310
CIT v Mohammad Ibrahim Sahib (A.M.M.) (1962) 45 ITR 166 (Mad)	771
CIT v Mohanakala (P) (2007) 161 Taxman 169 (SC): (2007) 291 ITR 278 (SC): (2007) 210 CTR 20 (SC)	576
CIT v Mohanbhai Pamabhai (1973) 91 ITR 393 (Guj)	414,434
CIT v Mohd. Shakoor Mohd. Bashir (1973) 89 ITR 57 (SC)	1360
CIT v Mohini Thapar (1972) 83 ITR 208 (SC)	569
CIT v Moins Iqbal (2017) 87 taxmann.com 374 (All)	2764

CIT v Monga Metals (P) Ltd (2017) 88 taxmann.com 563 (All): (2017) 292 CTR 81 (All)	2672
CIT v Moni Kumar Subba (2011) 10 taxmann.com 195: 199 Taxman 301: 333 ITR 38 (Del)	226
CIT v Monoflex India (P) Ltd (2011) 12 taxmann.com 499 (Del): (2011) 202 Taxman 163 (Del): (2011) 244 CTR 251 (Del)	2279
CIT v Mool Chand Behari Lal (1989) 45 Taxman 382 (P&H): (1989) 178 ITR 665 (P&H): (1989) 79 CTR 227 (P&H)	2531
CIT v Moradabad General Art Metal Mills (2006) 150 Taxman 123 (All): (2006) 282 ITR 510 (All)	2532
CIT v Moser Baer India Ltd (2025) 177 taxmann.com 362 (SC)	1655
CIT v Moti Ram (2008) 175 Taxman 27 (P&H): (2009) 316 ITR 321 (P&H): (2008) 219 CTR 496 (P&H)	1204
CIT v Motilal Subhodh Kumar Jain (2005) 145 Taxman 110 (MP): (2005) 277 ITR 524 (MP): (2005) 197 CTR 58 (MP)	2451
CIT v Motorola India Ltd (2008) 168 Taxman 1 (P&H): (2008) 215 CTR 158 (P&H)	1943,1975
CIT v Multi Metals Ltd (1991) 188 ITR 151 (Raj): (1990) 89 CTR 240 (Raj)	337
CIT v Musammatt Bhagwati (1947) 15 ITR 409 (PC)	165
CIT v Muthaiah (R.M.) (1993) 67 Taxman 222 (Kar): (1993) 202 ITR 508 (Kar)	724
CIT v Muthoot Bankers (Aryasala) (2016) 71 taxmann.com 110 (Ker): (2016) 385 ITR 51 (Ker): (2016) 289 CTR 309 (Ker)	2515
CIT v Muthoot Financiers (2015) 55 taxmann.com 202 (Del): (2015) 230 Taxman 95 (Del): (2015) 371 ITR 408 (Del): (2015) 275 CTR 501 (Del)	798
CIT v Muthuraman Chettiar (P.M.) (1962) 44 ITR 710 (SC)	597
CIT v Mynuddin Pasha (H.E.) (2011) 13 taxmann.com 147 (Kar): (2011) 202 Taxman 1 (Kar): (2011) 338 ITR 533 (Kar)	1487
CIT v N.C. Budharaja & Co (1993) 70 Taxman 312 (SC): (1993) 204 ITR 412 (SC): (1993) 114 CTR 420 (SC)	666
CIT v N.H.K. Japan Broadcasting Corpn. (2007) 291 ITR 331 (Del): (2007) 210 CTR 349 (Del) (1961) 41 ITR 367 (SC)	2087
CIT v N.H.K. Japan Broadcasting Corpn. (2009) 184 Taxman 39 (SC): (2010) 322 ITR 628 (SC): (2009) 225 CTR 258 (SC)	2087
CIT v N.H.K. Japan Broadcasting Corpn. (2011) 11 taxmann.com 251 (Del): (2011) 200 Taxman 23 (Del)	2087
CIT v N.H.P.C. Ltd (2019) 110 taxmann.com 461 (P&H): (2019) 415 ITR 321 (P&H) [28-2-2018]	880
CIT v N.R. Paper And Board Ltd (2009) 313 ITR 359 (Guj)	1470
CIT v N.R.A. Iron & Steel (P) Ltd. (2019) 103 taxmann.com 48 (SC): (2019) 262 Taxman 74 (SC): (2019) 412 ITR 161 (SC)	576,577
CIT v Nabhinandan Digamber Jain (2003) 133 Taxman 663 (SC): (2003) 263 ITR 516 (SC) (2003) 185 CTR 197 (SC)	1759
CIT v Nachhattar Singh (2015) 62 taxmann.com 36 (P&H): (2015) 234 Taxman 390 (P&H)	2787
CIT v Nagaraja (M.) (2012) 25 taxmann.com 245 (Kar): (2012) 211 Taxman 118 (Kar) (MAG)	1241
CIT v Nagendra Baliga (B.) (2014) 47 taxmann.com 331 (Kar): (2014) 363 ITR 410 (Kar)	1516
CIT v Nagendra Prasad (2023) 156 taxmann.com 19 (Pat)	1251
CIT v Nagpur Hotel Owners' Association (2001) 247 ITR 201 (SC)	1735,1770
CIT v Najeeb (C.) (2019) 104 taxmann.com 250 (Ker): (2019) 411 ITR 487 (Ker)	1518,1535
CIT v Nalin Behari Lall Singha (1969) 74 ITR 849 (SC)	530
CIT v Naman Associates (2020) 118 taxmann.com 165 (Guj): (2020) 273 Taxman 297 (Guj): (2020) 427 ITR 91 (Guj)	1486

Table of Cases

71

CIT v Nandiniben Narottamdas (1981) 7 Taxman 389 (Guj): (1983) 140 ITR 16 (Guj)	551
CIT v Nandiniben Narottamdas (1993) 201 ITR 893 (Guj): (1993) 110 CTR 199 (Guj)	551
CIT v Nandlal Agarwal (1966) 59 ITR 758 (SC)	1559
CIT v Nandlal Bhandari Mills Ltd. (1966) 60 ITR 173 (SC)	327
CIT v Nandlal Tahiliani (Dr.) (1988) 172 ITR 627 (SC)	1089,1126
CIT v Nar Hari Dalmia (1971) 80 ITR 454 (Del)	27
CIT v Narang (M.L.) and Narang (O.P.) (2001) 114 Taxman 539 (Del): (2001) 247 ITR 718 (Del): (2001) 166 CTR 353 (Del)	1211
CIT v Narasimhan (P.V.) (1990) 47 Taxman 89 (Mad): (1990) 181 ITR 101 (Mad): (1990) 81 CTR 141 (Mad)	484
CIT v Narasingha Kar & Co (1978) 113 ITR 712 (Ori)	532
CIT v Narayana Murthy (J.) (1997) 228 ITR 99 (AP)	1552
CIT v Narayanaswamy (J.P.) (2014) 41 taxmann.com 52 (Kar): (2014) 221 Taxman 50 (Kar) (Mag.)	1515
CIT v Narayani & Sons (P) Ltd (2016) 73 taxmann.com 21 (Cal): (2016) 289 CTR 301 (Cal)	2523
CIT v Narendra Narayan Banik (2010) 320 ITR 436 (Gau)	1024,1026
CIT v Naresh Kumar Jaggi (2015) 57 taxmann.com 442 (Del): (2015) 370 ITR 401 (Del)	1212
CIT v Narinder Mohan Foundation (2008) 167 Taxman 73 (Del): (2009) 311 ITR 425 (Del): (2007) 213 CTR 129 (Del)	1846
CIT v Nathulal Jawarchand (1997) 227 ITR 251 (MP)	1694
CIT v National Bankatlal Parekh & Co (2000) 243 ITR 182 (AP)	1694
CIT v National Mills Co Ltd (1958) 34 ITR 155 (Bom)	604
CIT v Natraj Engineers (P) Ltd (2016) 66 taxmann.com 48 (Pat): (2015) 282 CTR 103 (Pat)	2327
CIT v Nattarasankottai Electric Supply Corporation Ltd (1947) 15 ITR 495 (Mad)	2364
CIT v Natu Hansraj (1976) 105 ITR 43 (Guj)	481
CIT v Naveen Chander (2010) 323 ITR 49 (P&H): (2010) 233 CTR 518 (P&H)	2670
CIT v Navodaya Castles (P) Ltd (2014) 50 taxmann.com 110 (Del): (2014) 226 Taxman 190 (Del) (Mag): (2014) 367 ITR 306 (Del)	579
CIT v Nawab Sir Mir Osman Ali Bahadur (1985) 153 ITR 514 (AP)	562
CIT v Nawanshahar Central Co-operative Bank Ltd (2007) 160 Taxman 48 (SC): (2007) 289 ITR 6 (SC): (2007) 208 CTR 438 (SC) [8-4-2005]	702
CIT v Nem Kumar Jain (1979) 1 Taxman 34 (All): (1981) 130 ITR 297 (All): (1979) 10 CTR 288 (All)	1438
CIT v Nemichand (2011) 11 taxmann.com 190 (Kar): (2011) 202 Taxman 135 (Kar) (Mag.): (2012) 344 ITR 495 (Kar): (2011) 237 CTR 535 (Kar)	1516
CIT v Nestle India Ltd (2000) 109 Taxman 403 (Del): (2000) 243 ITR 435 (Del): (2000) 159 CTR 243 (Del)	2184
CIT v New Citizen Bank of India Ltd (1983) 141 ITR 215 (Bom): (1982) 10 Taxman 308 (Bom): (1982) 29 CTR 112 (Bom)	2364
CIT v New India Assurance Co Ltd	92
CIT v New Savan Sugar & Gur Refining Co Ltd (1969) 74 ITR 7 (SC)	531
CIT v Nicholas Piramal India Ltd (2008) 169 Taxman 233 (Bom): (2008) 299 ITR 356 (Bom): (2008) 215 CTR 355 (Bom)	2089
CIT v Nilofer I. Singh (2009) 176 Taxman 252 (Del): (2009) 309 ITR 233 (Del): (2009) 221 CTR 277 (Del)	261,443,522,523
CIT v Nippon Yusen Kaisha 1998 (4) TMI 121-Calcutta (HC): (1998) 233 ITR 158	92
CIT v Nirmalabai K. Darekar (1990) 49 Taxman 74 (Bom): (1990) 186 ITR 242 (Bom)	1214
CIT v Nissin Food Products Co Ltd (2011) 334 ITR 1 (Kar): (2010) 231 CTR 445 (Kar)	2434

CIT v Nithiyanam (V.M.) (1999) 102 Taxman 531 (Mad): (1999) 239 ITR 328 (Mad)	711,712
CIT v Nitin Munje (2003) 132 Taxman 452 (MP): (2003) 264 ITR 628 (MP): (2003) 185 CTR 255 (MP)	1530
CIT v Nitin Soni (2012) 21 taxmann.com 447 (All)	377
CIT v Norinco (P) Ltd. (2015) 56 taxmann.com 42 (Cal): (2015) 231 Taxman 84 (Cal)	249
CIT v Nuchem Ltd (2015) 59 taxmann.com 455 (P&H)	338
CIT v O.C.M. (India) Ltd (2008) 172 Taxman 336 (P&H): (2007) 291 ITR 96 (P&H): (2007) 211 CTR 598 (P&H)	2764
CIT v O.N.G.C (2002) 125 Taxman 698 (Guj): (2002) 254 ITR 121 (Guj): (2000) 164 CTR 129 (Guj)	2084
CIT v O.N.G.C. as Representative assessee of Rolls Royce (P) Ltd (2008) 170 Taxman 563 (Utt)	887
CIT v Object Frontier Software (P) Ltd (2016) 75 taxmann.com 169 (Mad): (2017) 244 Taxman 292 (Mad)	798,807
CIT v Oceanic Shipping Service of M.T. Suhail (2012) 18 taxmann.com 289 (Guj): (2012) 208 Taxman 166 (Guj): (2011) 334 ITR 132 (Guj)	1622
CIT v Om Prakash (1996) 84 Taxman 156 (SC): (1996) 217 ITR 785 (SC)	567
CIT v Om Prakash (1999) 105 Taxman 619 (SC): (1999) 238 ITR 1044 (SC)	567
CIT v Onmobile Global Ltd. (2021) 129 taxmann.com 254 (Kar)	335
CIT v Opera Global (P) Ltd. (2014) 52 taxmann.com 299 (Del)	296
CIT v Orient Craft Ltd (2013) 29 taxmann.com 392 (Del): (2013) 215 Taxman 28 (Del): (2013) 354 ITR 536 (Del): (2013) 263 CTR 335 (Del)	1258
CIT v Oriental Rubber Works (1984) 145 ITR 477 (SC)	1061
CIT v Orissa Corporation (P) Ltd (1986) 25 Taxman 80F (SC): (1986) 159 ITR 78 (SC)	578
CIT v Ormerods (India) (P) Ltd (1959) 36 ITR 329 (Bom)	598
CIT v P. Kunhiraman & Co (1998) 234 ITR 133: (1997) 142 CTR 66 (Ker)	1676
CIT v P. Sekar Trust (2009) 180 Taxman 277 (Mad): (2010) 321 ITR 305 (Mad): (2009) 225 CTR 390 (Mad)	1572
CIT v P.J. Chemicals Ltd (1994) 76 Taxman 611 (SC): (1994) 210 ITR 830 (SC): (1994) 121 CTR 201 (SC)	322
CIT v P.K. Vasanthi Rangarajan (Dr.) (2012) 23 taxmann.com 299 (Mad): (2012) 209 Taxman 628 (Mad): (2012) 252 CTR 501 (Mad), Para 12	506
CIT v P.P. Engineering Work (2014) 49 taxmann.com 321 (Del): (2014) 369 ITR 433 (Del): (2014) 271 CTR 221 (Del)	1361
CIT v P.V.S. Memorial Hospital Ltd (2015) 60 taxmann.com 69 (Ker): (2015) 234 Taxman 46 (Ker): (2016) 380 ITR 284 (Ker): (2015) 280 CTR. 511 (Ker)	299
CIT v Padma S. Bora (2013) 29 taxmann.com 230 (Bom): (2013) 214 Taxman 505 (Bom): (2013) 355 ITR 368 (Bom): (2013) 255 CTR 1 (Bom)	688
CIT v Paily Pillai & Co (2003) 132 Taxman 499: (2000) 243 ITR 557: (2000) 160 CTR 455 (Ker)	1640
CIT v Panchajanya Chits (P) Ltd (2015) 59 taxmann.com 57 (Kar): (2015) 232 Taxman 592 (Kar)	2132
CIT v Panchanan Dey (1983) 142 ITR 762 (Cal)	556,559
CIT v Panchvati Motors (P) Ltd (2011) 12 taxmann.com 111: (2011) 200 Taxman 136 (P&H) (Mag.): (2011) 243 CTR 189 (P&H)	2771
CIT v Pangal Vittal Nayak and Co (P) Ltd (1969) 74 ITR 754 (SC)	598
CIT v Panorama Builders (P) Ltd (2014) 45 taxmann.com 159: (2014) 224 Taxman 203 (Guj) (Mag.)	2770
CIT v Paper Mart (1996) 219 ITR 421 (Ker)	1694
CIT v Paranjay Mercantile Ltd (2014) 43 taxmann.com 193 (Guj): (2014) 223 Taxman 10 (Guj): (2014) 361 ITR 462 (Guj)	610
CIT v Paranjothi Salt Co (1995) 211 ITR 141: (1996) 220 ITR 291 (Mad)	590,591

Table of Cases

73

CIT v Parmar Builders & Developers (2015) 62 taxmann.com 20 (Guj)	1078
CIT v Parmeshwari Devi Sultania (1998) 97 Taxman 269 (SC): (1998) 230 ITR 745 (SC): (1998) 146 CTR 1 (SC)	2785
CIT v Parrys (Eastern) (P) Ltd (2016) 66 taxmann.com 330 (Bom): (2016) 238 Taxman 14 (Bom): (2016) 384 ITR 264 (Bom)	601
CIT v Parshotam Dev Dhir & Co (1998) 99 Taxman 18 (P&H)	1676
CIT v Parvathammal (S.) (1985) 23 Taxman 219 (Mad): (1987) 163 ITR 161 (Mad)	634,635
CIT v Patanwalla (F.E.) (1995) 83 Taxman 458 (Bom)	1437
CIT v Patel & Co (1959) 37 ITR 412 (SC)	1672
CIT v Pawan Gupta (2009) 181 Taxman 299 (Del): (2009) 318 ITR 322 (Del): (2009) 223 CTR 487 (Del)	1257
CIT v Pawan Kumar Goel (2020) 120 taxmann.com 319 (SC)	1083
CIT v Peerless General Finance (2001) 117 Taxman 372 (SC): (2001) 249 ITR 517 (SC)	535
CIT v Pelleti Sridheramma (1995) 83 Taxman 154 (SC): (1995) 216 ITR 826 (SC)	569
CIT v Periyar District Co-op. Milk Producers Union Ltd (2004) 137 Taxman 364: (2004) 266 ITR 705 (Mad)	1188
CIT v Perumal (Indl.) (T.) (2015) 53 taxmann.com 17 (Mad): (2015) 370 ITR 313 (Mad)	806,2513
CIT v Perumal (P.R.) (2013) 30 taxmann.com 17 (Mad): (2013) 215 Taxman 19 (Mad)	1467
CIT v Perumal (T.) (2007) 163 Taxman 265 (Mad): (2006) 285 ITR 221 (Mad)	2440
CIT v Pestonji Bhicajee (1977) 107 ITR 837 (Guj)	1622
CIT v Pfizer Corpn. (1993) 68 Taxman 541 (Bom): (1993) 202 ITR 115 (Bom)	544
CIT v Philip John Plasket Thomas (1963) 49 ITR 97 (SC)	569
CIT v Phiroze H. Patch (1993) 205 ITR 377 (Bom): (1993) 112 CTR 254 (Bom)	486
CIT v Phoolmati Devi (1983) 15 Taxman 126 (All): (1983) 144 ITR 954 (All): (1983) 35 CTR 331 (All)	2764
CIT v Pinaki Misra (2017) 88 taxmann.com 521 (Del): (2017) 392 ITR 347 (Del): (2017) 293 CTR 377 (Del)	1533
CIT v Podar Cement (P) Ltd. (1997) 92 Taxman 541 (SC): (1997) 226 ITR 625 (SC): (1997) 141 CTR 67 (SC)	222
CIT v Polestar Industries (2014) 41 taxmann.com 237 (Guj): (2014) 221 Taxman 423 (Guj), Paras 5 and 7	498
CIT v Polycott Corpn. (2009) 178 Taxman 255 (Bom): (2009) 318 ITR 144 (Bom): (2009) 222 CTR 328 (Bom)	1969,1970
CIT v Ponni Sugars & Chemicals Ltd (2008) 9 SCC 337	240,242
CIT v Poonam Trust (2006) 152 Taxman 69 (P&H): (2006) 282 ITR 129 (P&H): (2006) 200 CTR 105 (P&H)	1574
CIT v Prabhat Zarda Factory (2001) 116 Taxman 288: (2001) 248 ITR 447 (Pat)	1641
CIT v Prabhawati Gupta (1998) 231 ITR 188 (MP) (1997) 142 CTR 72 (MP)	1541
CIT v Pradeep Agencies Joint Venture (2012) 20 taxmann.com 45 (Del): (2013) 212 Taxman 72 (Del) (Mag): (2012) 349 ITR 477 (Del)	1592
CIT v Pradeep Goel (2008) 174 Taxman 421 (Del)	1535
CIT v Pradeep Kumar Gupta (2008) 303 ITR 95 (Del)	1329
CIT v Prahaladrai Agarwala (1989) 44 Taxman 435 (SC): (1989) 177 ITR 398 (SC)	571
CIT v Prakash Electric Co (2018) 97 taxmann.com 210 (Kar): (2018) 407 ITR 340 (Kar)	435
CIT v Pramod Kumar Gupta (2010) 320 ITR 408 (Del): (2010) 320 ITR 408 (Del)	1528
CIT v Pramod Mittal (2012) 19 taxmann.com 24 (Del): (2012) 205 Taxman 444 (Del)	635
CIT v Prannoy Roy (2009) 179 Taxman 53 (SC): (2009) 309 ITR 231 (SC): (2009) 222 CTR 6 (SC)	2327
CIT v Praveen Kapoor (2005) 144 Taxman 682: (2005) 278 ITR 71: (2005) 197 CTR 63 (All)	2247

CIT v Praveen Kumar Jain (2024) 169 taxmann.com 119 (Del), Para 20	503
CIT v Preeti Fuels & Flames (P) Ltd. (2011) 12 taxmann.com 212 (Chhatt): (2011) 203 Taxman 106 (Chhatt) (Mag.): (2011) 330 ITR 129 (Chhatt)	797
CIT v Prem Bhai Parekh (1970) 77 ITR 27 (SC)	570
CIT v Prem Chand Jute Mills Ltd (2011) 11 taxmann.com 103 (Cal): (2012) 347 ITR 410 (Cal): (2011) 243 CTR 511 (Cal)	1444
CIT v Prem Chand Jute Mills Ltd. (1978) 114 ITR 769 (Cal)	604
CIT v Prem Kumar Bhagat (2009) 311 ITR 266 (P&H): (2007) 164 Taxman 616 (P&H)	1565,1568
CIT v Prem Lata Seth (1974) 96 ITR 323 (P&H)	2272
CIT v Prem Nath Motors (P) Ltd (2002) 120 Taxman 584 (Del): (2002) 253 ITR 705 (Del): (2001) 170 CTR 424 (Del)	2090
CIT v Premium Capital Market & Investment Ltd (2006) 151 Taxman 194 (MP): (2005) 275 ITR 260 (MP): (2005) 198 CTR 680 (MP)	2669
CIT v Premalata Jalani (2003) 264 ITR 744 (Raj): (2003) 185 CTR 601 (Raj)	2344
CIT v Presidency Medical Centre (P) Ltd. (1977) 108 ITR 838 (Cal)	604
CIT v Prithvi Insurance Co Ltd. (1967) 63 ITR 632 (SC)	602,603
CIT v Priyadarshini Spinning Mills Ltd. (2014) 52 taxmann.com 65 (AP)	327
CIT v Programme for Community Organisation (2001) 116 Taxman 608 (SC): (2001) 248 ITR 1 (SC): (2001) 166 CTR 401 (SC)	1759
CIT v Protection Electronics (P) Ltd (2005) 146 Taxman 90 (Kar): (2005) 274 ITR 420 (Kar): (2005) 193 CTR 672 (Kar)	1930
CIT v Provat Kumar Mitter (1961) 41 ITR 624 (SC)	551
CIT v Pulin Behari Dey (1951) 20 ITR 314 (Cal)	1573
CIT v Punalur Paper Mills Ltd. (2019) 111 taxmann.com 50 (Ker): (2020) 268 Taxman 47 (Ker)	227
CIT v Punjab Chemical & Crop Protection Ltd (2015) 57 taxmann.com 283 (P&H): (2015) 231 Taxman 312 (P&H): (2015) 370 ITR 481 (P&H) (Mag.): (2015) 279 CTR 171 (P&H)	1213
CIT v Pure Drinks (New Delhi) Ltd (2013) 37 taxmann.com 30 (P&H): (2013) 217 Taxman 187 (P&H) (Mag)	1212
CIT v Pushpa Rani (2004) 136 Taxman 627 (Del): (2005) 193 CTR 256 (Del)	1476
CIT v Pushpa Vijoy (2012) 19 taxmann.com 157 (Ker): (2012) 206 Taxman 22 (Ker)	2065
CIT v Pushpawati (2010) 194 Taxman 436 (Delhi): (2010) 327 ITR 490 (Del)	572
CIT v Puthiya Ponmanichintakam Wakf (1962) 44 ITR 172 (SC)	1553
CIT v R. Hanumanthappa & Son (1971) 82 ITR 880 (SC)	1638,1681
CIT v R.B.L. Banarsi Dass and Co (P) Ltd (1977) 108 ITR 554 (P&H)	1211
CIT v R.D. Aggarwal & Co (1965) 56 ITR 20: 1964 SCC OnLine SC 214	146
CIT v R.E.P.C.O. Home Finance Ltd (2015) 53 taxmann.com 47 (Mad)	2344
CIT v R.M.S. & Sons (2002) 120 Taxman 237 (Mad): (2001) 250 ITR 177 (Mad)	614
CIT v R.T.C.L. Ltd (2012) 23 taxmann.com 434 (Del): (2012) 208 Taxman 459 (Del) (2012) 348 ITR 1 (Del)	880
CIT v Radhe Developers (2012) 17 taxmann.com 156 (Guj): (2012) 204 Taxman 543 (Guj): (2012) 341 ITR 1 (Guj)	676
CIT v Radhika Creation (2011) 10 taxmann.com 138 (Del)	1469
CIT v Radico Khaitan Ltd (2005) 142 Taxman 681 (All): (2005) 274 ITR 354 (All)	535
CIT v Raghbir Singh (S.) (1961) 42 ITR 410 (P&H)	561
CIT v Rahima Bi (1977) 107 ITR 810 (Mad)	1542
CIT v Rai Bahadur Bissesswarlal Motilal Malwasie Trust (1992) 65 Taxman 273 (Cal): (1992) 195 ITR 825 (Cal)	1797,1805
CIT v Raj Jewellers (2013) 38 taxmann.com 215 (All): (2013) 219 Taxman 21 (All)	812
CIT v Raja Bahadur Kamakhya Narayan Singh (1948) 16 ITR 325 (PC)	33
CIT v Raja Bahadur Kamakhya Narain Singh of Ramgarh (1943) 11 ITR 513 (PC)	530
CIT v Raja Benoy Kumar Sahas Roy (1957) 32 ITR 466 (SC)	32,157

Table of Cases

75

CIT v Raja Reddy Mallaram (1964) 51 ITR 285 (SC)	1646
CIT v Rajamani Nadar (S.K.S.) (1977) 109 ITR 258 (Mad)	594
CIT v Rajamani Nadar (S.K.S.) (1995) 216 ITR 696 (Mad)	591
CIT v Rajan (M.S.S.) (2002) 120 Taxman 680 (Mad): (2001) 252 ITR 126 (Mad)	569
CIT v Rajan Jewellery (2019) 109 taxmann.com 104 (Ker)	1079
CIT v Rajan Nanda (2012) 18 taxmann.com 98 (Del): (2012) 205 Taxman 138	160
CIT v Rajasthan & Gujarati Charitable Foundation Poona (2018) 89 taxmann.com 127 (SC): (2018) 253 Taxman 165 (SC): (2018) 402 ITR 441 (SC): (2018) 300 CTR 1 (SC)	1763
CIT v Rajasthan State Beverages Corporation Ltd (2015) 55 taxmann.com 183 (Raj): (2014) 369 ITR 392 (Raj): (2014) 271 CTR 581 (Raj)	2133
CIT v Rajbir Singh (2012) 20 taxmann.com 604 (P&H): (2011) 243 CTR 185 (P&H)	2762
CIT v Rajendra Kumar (2009) 178 Taxman 208 (MP)	1482
CIT v Rajendra Prasad Moody (1978) 115 ITR 519 (SC)	538,542
CIT v Rajesh Kumar Jalan (2006) 157 Taxman 398 (Gau): (2006) 286 ITR 274 (Gau): (2006) 206 CTR 361 (Gau)	481,485
CIT v Rajesh Kumar Pandey (2012) 25 taxmann.com 242: (2013) 213 Taxman 19 (All) (Mag.)	2771
CIT v Rajesh Kumar Sharma (2007) 165 Taxman 488 (Del): (2009) 311 ITR 235 (Del)	2668
CIT v Rajinder Kumar (2013) 39 taxmann.com 126 (Del): (2014) 220 Taxman 3 (Del): (2014) 362 ITR 241 (Del): (2013) 260 CTR 113 (Del)	299
CIT v Rajiv Mehta (2008) 171 Taxman 198 (Del): (2008) 217 CTR 198 (Del)	1532
CIT v Rajni Kant Dave (2006) 150 Taxman 387 (All): (2006) 281 ITR 6 (All)	387
CIT v Rakesh Chander Goyal (2009) 309 ITR 163 (P&H): (2009) 177 Taxman 15 (P&H)	1566
CIT v Ralson Industries Ltd (2007) 288 ITR 322 (SC): (2007) 158 Taxman 160 (SC): (2007) 207 CTR 201 (SC)	1413
CIT v Ram Babu Roy, Prop. Shree Ram Enterprises (2009) 319 ITR 103 (Pat)	1530
CIT v Ram Niwas (2008) 170 Taxman 5 (Del)	590
CIT v Ram Niwas (2007) 165 Taxman 25 (P&H): (2009) 311 ITR 370 (P&H)	1437
CIT v Ram Prakash Saraf (1986) 160 ITR 860 (MP): (1986) 51 CTR 236 (MP)	2522
CIT v Ramachandra Rao (K) (2015) 56 taxmann.com 163 (Kar): (2015) 230 Taxman 334 (Kar)	505
CIT v Ramachandran (K.) (2014) 49 taxmann.com 202 (Mad): (2014) 226 Taxman 254 (Mad)	497
CIT v Ramachar (K.A.) (1961) 42 ITR 25 (SC)	570
CIT v Ramakrishnan (M.) (2015) 63 taxmann.com 321 (Mad): (2015) 378 ITR 437 (Mad)	806,2450
CIT v Ramakrishnier (K.G.) (1963) 49 ITR 608 (Mad)	1615
CIT v Ramalingair (R.) (2000) 108 Taxman 1 (Ker): (2000) 241 ITR 753 (Ker): (2000) 158 CTR 628 (Ker)	2326
CIT v Raman (M.) (2002) 120 Taxman 338 (Mad): (2000) 245 ITR 856 (Mad)	717
CIT v Raman Chettiar (S.) (1965) 55 ITR 630 (SC)	1188,1323
CIT v Ramanathan Chettiar (K.V.A.L.M.) (1973) 88 ITR 169 (SC)	726
CIT v Ramasamy (K.) (2008) 296 ITR 358 (Mad)	1529
CIT v Ramaswamy (Dr.) (M.A.M.) (2015) 53 taxmann.com 231 (Mad): (2015) 230 Taxman 494 (Mad): (2015) 373 ITR 428 (Mad) [10-12-2014]	822
CIT v Ramaswamy (Dr.) (M.A.M.) (No. 2) (2015) 63 taxmann.com 37 (Mad): (2015) 373 ITR 437 (Mad) [24-2-2015]	822
CIT v Ramaswamy Iyengar (V.) (1943) 11 ITR 610 (Mad)	1545
CIT v Ramchandrajai Maharaj Ka Bada Mandir (1983) 15 Taxman 64 (MP): (1984) 146 ITR 442 (MP)	557
CIT v Rameshwarlal Sanwermal (1971) 82 ITR 628 (SC)	1406

CIT v Ramji Keshavji (1945) 13 ITR 105 (Bom)	557
CIT v Rampgreen Solution (P) Ltd (2016) 76 taxmann.com 287 (SC): (2017) 244 Taxman 153 (SC)	743,744
CIT v Ramprasad Mehra (1975) 100 ITR 468 (Bom)	552
CIT v Rampur Timber & Turnery Co Ltd (1981) 6 Taxman 241 (All): (1981) 129 ITR 58 (All)	545
CIT v Rana Gurjit Singh (2011) 12 taxmann.com 144 (P&H): (2011) 201 Taxman 149 (P&H) (Mag.)	1457
CIT v Ranchhoddas Karsondas (1959) 36 ITR 569 (SC)	1323,1329,1333
CIT v Ranchi Club Limited (1992) 196 ITR 137: 100 CTR 295: 64 Taxmann 433: 1991 (9) TMI 52 Patna (HC)	87
CIT v Ranchi Club Ltd (2001) 114 Taxman 414 (SC)	2336
CIT v Rangroopchand Chordia (T.) (2016) 69 taxmann.com 202 (Mad)	1088
CIT v Rani Jagadamba Kumari Devi (1983) 143 ITR 539 (Cal)	1545
CIT v Rao Bahadur Calavala Cunnan Chetty Charities (1982) 135 ITR 485 (Mad)	1721
CIT v Rashmin K. Patel (2013) 36 taxmann.com 420 (Guj)	797
CIT v Rath Gum Industries (1995) 213 ITR 98 (Raj): (1995) 127 CTR 413 (Raj)	2183
CIT v Ratilal Nathlal (1954) 25 ITR 426 (SC)	558
CIT v Ratna Agencies (2006) 284 ITR 609 (Mad)	2440,2450
CIT v Rattan Lal (2006) 153 Taxman 152 (All): (2006) 284 ITR 162 (All): (2006) 204 CTR 589 (All)	2788
CIT v Ravi Kant Jain (2001) 117 Taxman 28 (Del): (2001) 250 ITR 141 (Del): (2001) 167 CTR 566 (Del)	1457
CIT v Ravinder Kumar Arora (2011) 15 taxmann.com 307 (Del): (2011) 203 Taxman 289 (Del): (2012) 342 ITR 38 (Del), Paras 7 and 8	504
CIT v Rayala Corporation (P) Ltd (2013) 36 taxmann.com 285 (Mad): (2013) 218 Taxman 11 (Mad)	1210
CIT v Rayalaseema Oil Mills (1959) 37 ITR 208 (AP)	1647
CIT v Reddy (K.C.S.) (1960) 38 ITR 560 (Pat)	1676
CIT v Regional Soyabean Products Co-operative Union Ltd (1999) 105 Taxman 134 (MP): (1999) 239 ITR 217 (MP)	1247
CIT v Relcom (2015) 62 taxmann.com 190 (Del): (2015) 234 Taxman 693 (Del)	2066
CIT v Rengarajan (T.R.) (2005) 279 ITR 587 (Mad)	2440
CIT v Rio Tinto Technical Services (2012) 340 ITR 507: 2012 SCC OnLine Del 75: (2012) 251 CTR 366	142
CIT v Riso Kagaku Corpn. (2009) 2 taxmann.com 14 (Del)	2434
CIT v Ritu Singal (2022) 143 taxmann.com 252 (Mad): (2023) 290 Taxman 52 (Mad): (2022) 449 ITR 351 (Mad)	1255
CIT v Rizwan (Md.) (2009) 316 ITR 317 (Pat)	1483
CIT v Rohit Mills Ltd (1999) 102 Taxman 185 (Guj): (1999) 236 ITR 436 (Guj): (1998) 150 CTR 211 (Guj)	1276,1277
CIT v Rohtak Delhi Transport (P) Ltd (1981) 5 Taxman 305: (1981) 130 ITR 777: (1981) 21 CTR 134 (P&H)	2239,2246
CIT v Roshan Lal and Chaturi Bai (1981) 7 Taxman 49 (Del): (1982) 134 ITR 145 (Del): (1981) 23 CTR 82 (Del)	1542
CIT v Royal Motor Car Co (1977) 107 ITR 753 (Guj)	2530
CIT v Ruby Rubber Works Ltd (1989) 178 ITR 181	240
CIT v Rudra Bilas Kisan Sahkari Chini Mills (2005) 145 Taxman 497 (All): (2006) 280 ITR 249 (All): (2005) 197 CTR 397 (All)	1201
CIT v Rugmini Ram Ragav Spinners (P) Ltd (2008) 304 ITR 417 (Mad): (2008) 220 CTR 520 (Mad)	2452
CIT v Rukminiamma (K.G.) (2011) 8 taxmann.com 121 (Kar): (2011) 196 Taxman 87 (Kar): (2011) 331 ITR 211 (Kar), Para 9	482,483
CIT v Rungamatee Tea & Industries Ltd (1993) 199 ITR 282 (Cal): (1992) 108 CTR 179 (Cal)	552

Table of Cases

77

CIT v Rural Electrification Corp Ltd (2014) 51 taxmann.com 377 (SC): (2014) 227 Taxman 382 (SC)	1359,1362,1364
CIT v S. Khader Khan Son (2008) 300 ITR 157 (Mad): (2008) 214 CTR 589 (Mad): (2012) 25 taxmann.com 413 (SC): (2012) 210 Taxman 248 (SC): (2013) 352 ITR 480 (SC)	1086
CIT v S. Zoraster & Co (1972) 83 ITR 729 (SC)	1951
CIT v S.K. Sahana & Sons Ltd (1999) 104 Taxman 86 (SC): (1999) 236 ITR 432 (SC)	532
CIT v S.P.R. Group Holdings (P) Ltd (2020) 120 taxmann.com 432 (Kar): (2020) 275 Taxman 215 (Kar)	1316
CIT v S.R. Batliboi & Associates (2015) 56 taxmann.com 152: (2015) 230 Taxman 438 (Cal)	1677
CIT v S.R. Kalani (HUF) (1989) 44 Taxman 269 (MP): (1989) 180 ITR 141 (MP)	553
CIT v S.V.P. Industries Ltd (2014) 50 taxmann.com 229 (Del): (2015) 228 Taxman 104 (Del) (Mag.)	1316
CIT v Sabira (C.) (2012) 20 taxmann.com 614 (Ker): (2011) 338 ITR 226 (Ker): (2011) 237 CTR 477 (Ker)	1471
CIT v Sabitri Chatterjee (1978) 115 ITR 744 (Cal)	2529
CIT v Sadhu Ram (1980) 4 Taxman 113 (P&H): (1981) 127 ITR 517 (P&H)	2530
CIT v Sadi Ram Ganga Prasad (HUF) (2008) 170 Taxman 403 (All)	1579
CIT v Sahara India Financial Corpn. Ltd (2007) 158 Taxman 435 (All)	2488
CIT v Sahara India Financial Corpn. Ltd. (2012) 26 taxmann.com 269 (Del): (2012) 211 Taxman 192 (Del) (Mag.): (2013) 257 CTR 215 (Del): [This case is Affirmed in (2023) 153 taxmann.com 225 (SC)]	796,800
CIT v Sahara India Mutual Benefit Co. Ltd (2006) 157 Taxman 52 (All)	2488
CIT v Sahara India Mutual Benefit Co. Ltd (2012) 28 taxmann.com 199 (Del): (2012) 212 Taxman 97 (Del) (Mag.): (2013) 257 CTR 225 (Del)	800,2513
CIT v Sahara India Mutual Benefit Co. Ltd (2019) 108 taxmann.com 326 (SC)	1328
CIT v Sahara India Mutual Benefit Co. Ltd (2023) 153 taxmann.com 405 (SC): (2023) 294 Taxman 429 (SC): (2023) 456 ITR 782 (SC)	2451
CIT v Sahara India Mutual Benefit Co. Ltd. (2019) 101 taxmann.com 356 (Cal): (2019) 261 Taxman 83 (Cal) [SLP Dismissed/Rejected in (2019) 108 taxmann.com 326 (SC)]	799
CIT v Sahara India Savings & Investment Corpn. Ltd (2013) 38 taxmann.com 192 (All): (2013) 218 Taxman 363 (All)	2389
CIT v Sahitya Trust (1993) 203 ITR 349 (Guj): (1993) 111 CTR 186 (Guj)	1821,1845
CIT v Saini Medical Store (2005) 276 ITR 79 (P&H): (2005) 198 CTR 496 (P&H)	2511
CIT v Saini Medical Store (2006) 150 Taxman 246 (P&H): (2005) 277 ITR 420 (P&H)	2450
CIT v Sakthi Metal Depot (2010) 189 Taxman 329 (Ker): (2011) 333 ITR 492 (Ker): (2010) 232 CTR 279 (Ker)	455,458
CIT v Sakthi Trading Co (2000) 242 ITR 468 (Mad)	1694
CIT v Salarpur Cold Storage (P) Ltd (2014) 50 taxmann.com 105: (2015) 228 Taxman 48 (All) (Mag)	2770
CIT v Sambandam Udaykumar (2012) 19 taxmann.com 17 (Kar): (2012) 206 Taxman 150 (Kar) (2012) 340 ITR 474 (Kar), Para 10	503
CIT v Sambhav Media Ltd (2012) 19 taxmann.com 12 (Guj): (2013) 212 Taxman 129 (Guj) (Mag.)	1970
CIT v Samora Hotels (P) Ltd (2012) 19 taxmann.com 285 (Del): (2012) 211 Taxman 189 (Del) (Mag.)	2512
CIT v Samsung India Electronics Ltd (2013) 37 taxmann.com 239 (Del): (2013) 218 Taxman 66 (Del) (Mag): (2013) 356 ITR 354 (Del)	337
CIT v Sandeep C. Dugad (2012) 21 taxmann.com 508 (Bom): (2011) 245 CTR 324 (Bom)	1506
CIT v Sandhya P. Naik (2002) 124 Taxman 384 (Bom)	1079,1092

CIT v Sandvik Asia Ltd (1984) 145 ITR 733 (SC)	1260
CIT v Sane & Doshi Enterprises (2015) 58 taxmann.com 111 (Bom): (2015) 232 Taxman 452 (Bom): (2015) 377 ITR 165 (Bom): (2015) 278 CTR 316 (Bom)	223
CIT v Sane & Doshi Enterprises (2017) 77 taxmann.com 288 (SC): (2017) 245 Taxman 128 (SC)	223
CIT v Sangya Jain (1998) 98 Taxman 278 (P&H): (1998) 232 ITR 666 (P&H)	908,909
CIT v Sanjay Kumar Bansal (2013) 35 taxmann.com 514 (Utt): (2013) 219 Taxman 41 (Utt)	2739
CIT v Sanjay Kumar Gupta (2005) 146 Taxman 462 (All): (2005) 276 ITR 73 (All)	1436,1438
CIT v Sannamma (N.) (2011) 16 taxmann.com 397 (Kar): (2012) 204 Taxman 356 (Kar)	2328
CIT v Sant Lal (2020) 118 taxmann.com 432 (Del)	1075
CIT v Santhanakrishnan (K.) (2002) 124 Taxman 661 (Mad): (2000) 241 ITR 582 (Mad)	711,712
CIT v Santlal Kalyani & Co (1995) 83 Taxman 462: (1995) 214 ITR 171: (1995) 127 CTR 149 (Raj)	2237,2245
CIT v Santosh Mahey (2008) 174 Taxman 274 (P&H): (2007) 293 ITR 573 (P&H): (2007) 213 CTR 469 (P&H)	2532
CIT v Sarabhai Sons (P) Ltd. (1993) 201 ITR 464 (Guj): (1993) 110 CTR 305 (Guj)	540
CIT v Sarangpur Cotton Mfg. Co Ltd (1938) 6 ITR 36 (PC)	1308
CIT v Saraswathi Ammal (K.) (1985) 20 Taxman 306 (Mad): (1984) 146 ITR 486 (Mad): (1984) 39 CTR 35 (Mad)	2270
CIT v Sarat Chandra Bose (1950) 18 ITR 669 (Cal)	1640
CIT v Saravana Spg. Mills (P) Ltd. JT (2007) 10 SCC 111	248
CIT v Saravanabhava Mills (P) Ltd. (1984) 16 Taxman 105 (Mad): (1983) 143 ITR 856 (Mad)	637
CIT v Sardar Harpreet Singh (1991) 55 Taxman 96 (All): (1991) 187 ITR 679 (All)	711
CIT v Sardarilal Bhasin (1989) 179 ITR 307 (MP)	2531
CIT v Sardarmal Kothari (2008) 302 ITR 286 (Mad): (2008) 217 CTR 414 (Mad)	505
CIT v Sarladevi Sarabhai Trust (No. 2) (1988) 40 Taxman 388 (Guj): (1988) 172 ITR 698 (Guj): (1988) 70 CTR 185 (Guj)	1751
CIT v Saroj Aggarwal (1985) 23 Taxman 76 (SC): (1985) 156 ITR 497 (SC)	635
CIT v Saroja Raman & T.G. Ranjini Trust (1999) 104 Taxman 163 (Mad): (1999) 238 ITR 34 (Mad): (1999) 151 CTR 137 (Mad)	1573
CIT v Sasan Power Ltd. (2012) 18 taxmann.com 182 (Del): (2012) 205 Taxman 56 (Del)	542
CIT v Sathiyavathi (M.C.) (1997) 90 Taxman 280 (Mad): (1997) 225 ITR 109 (Mad)	557
CIT v Sati Oil Udyog Ltd (2015) 56 taxmann.com 285 (SC): (2015) 230 Taxman 521 (SC): (2015) 372 ITR 746 (SC): (2015) 276 CTR 14 (SC)	1248
CIT v Satish Bala Malhotra (2016) 75 taxmann.com 42 (P&H): (2017) 391 ITR 256 (P&H)	540
CIT v Satya Bhushan Gupta (2009) 183 Taxman 231 (Del)	1459
CIT v Satya Co. Ltd. (1997) 140 CTR (Cal) 569	226
CIT v Satya Narain Poddar (1973) 89 ITR 136 (All)	2670
CIT v Satyanarayana (B.) (2013) 38 taxmann.com 174 (AP): (2014) 220 Taxman 86 (AP) (Mag): (2013) 356 ITR 323 (AP)	1487
CIT v Satyendra Kumar Dosi (2009) 315 ITR 172 (Raj): (2009) 222 CTR 258 (Raj)	1518
CIT v Saurashtra Packaging (P) Ltd (2003) 132 Taxman 51: (2003) 259 ITR 520: (2002) 178 CTR 83 (Guj)	1641
CIT v Saurashtra Cement & Chem. Industries Ltd (2016) 69 taxmann.com 448 (SC): (2016) 239 Taxman 499 (SC): (2016) 384 ITR 186 (SC): (2016) 286 CTR 345 (SC)	1283,1407
CIT v Saveetha Institute (2026) 185 taxmann.com 81 (Mad)	1715

Table of Cases

79

CIT v Saveetha Institute of Medical, Technical Sciences (2026) 185 taxmann.com 81 (Mad)	1764
CIT v Savi Commercial (P) Ltd. (2015) 60 taxmann.com 295 (Cal): (2015) 233 Taxman 289 (Cal): (2015) 373 ITR 243 (Cal) [19-3-2015]	611
CIT v Savita M. Thakar (1986) 158 ITR 729 (Pat): (1986) 50 CTR 69 (Pat)	2531
CIT v Savita Rani (2003) 133 Taxman 712 (P&H): (2004) 270 ITR 40 (P&H): (2004) 186 CTR 240 (P&H)	489
CIT v Savudappan (A.) (1999) 104 Taxman 682 (Mad): (2000) 244 ITR 620 (Mad): (2001) 165 CTR 506 (Mad)	1596
CIT v Schell International (2005) 148 Taxman 446 (Bom): (2005) 278 ITR 630 (Bom): (2006) 200 CTR 243 (Bom)	2489,2693
CIT v Scindia Steam Navigation Co Ltd (1961) 42 ITR 589 (SC)	315
CIT v Select Holiday Resorts (P) Ltd (2013) 35 taxmann.com 368 (Del): (2013) 217 Taxman 110 (Del) (Mag)	637
CIT v Selvarajan (V.P.) (1992) 60 Taxman 1: (1991) 192 ITR 255 (Mad)	1634,1635
CIT v Sencma Sa, France (2006) 156 Taxman 403 (Del): (2007) 288 ITR 76 (Del): (2006) 203 CTR 96 (Del)	2433
CIT v Senniappan R. Ganesan (V.R.) (2022) 139 taxmann.com 506 (Mad)	1505
CIT v Seth Manicklal Fomra (1975) 99 ITR 470 (Mad)	1259
CIT v Seth R. Dalmia (1977) 110 ITR 644 (SC)	539
CIT v Settlement Commission (IT & WT), Chennai (2010) 188 Taxman 160 (Ker): (2010) 322 ITR 578 (Ker)	1471
CIT v Sevantilal Maneklal Sheth (1968) 68 ITR 503 (SC)	569
CIT v Sewa Bharti Haryana Pradesh (2010) 325 ITR 599 (P&H)	1858
CIT v Sfil Stock Broking Ltd (2010) 325 ITR 285 (Del)	1325,1328,1331,1332
CIT v Shabbir Hussain Pithawala (2014) 50 taxmann.com 39 (MP): (2014) 226 Taxman 174 (MP)	492
CIT v Shah Electrical Corpn (1994) 207 ITR 350 (Guj): (1993) 114 CTR 75 (Guj)	1214
CIT v Shah Sadiq & Sons (1987) 31 Taxman 498: (1987) 166 ITR 102: (1987) 61 CTR 269 (SC)	2828
CIT v Shahal Hassan Musaliar (T.K.) (2000) 113 Taxman 344 (Ker): (2001) 247 ITR 395 (Ker): (2000) 164 CTR 237 (Ker)	1545,2282
CIT v Shahapure (D.R.) (1946) 14 ITR 781 (Bom)	553
CIT v Shahid (Mohd.) (2009) 2 taxmann.com 39 (Del)	1482
CIT v Shakoor (Mohd.) Bashir (Mohd.) (1973) 89 ITR 57 (SC)	1366
CIT v Shakuntala Devi (2009) 316 ITR 46 (Del): (2009) 224 CTR 79 (Del)	1532
CIT v Shakuntala Kantilal (1991) 58 taxman 106 (Bom)	442
CIT v Sham L. Chellaram (2015) 54 taxmann.com 348 (Bom): (2015) 373 ITR 292 (Bom)	914,915
CIT v Shamanur Kallappa and Sons (2015) 59 taxmann.com 215 (Kar): (2015) 373 ITR 373 (Kar)	2739
CIT v Shambhu Investment (P) Ltd. (2001) 116 Taxman 795 (Cal): (2001) 249 ITR 47 (Cal): (2001) 168 CTR 237 (Cal)	223
CIT v Shambhulal C. Bachkaniwala (2000) 108 Taxman 515 (Guj): (2000) 245 ITR 488 (Guj): (2000) 162 CTR 435 (Guj)	1466,1477
CIT v Shamlal Balram Gurbani (2001) 118 Taxman 835 (Bom): (2001) 249 ITR 501 (Bom): (2001) 168 CTR 506 (Bom)	1477
CIT v Shankar Lall Goenka (2025) 174 taxmann.com 31: (2025) 305 Taxman 16: (2025) 481 ITR 690 (Gau)	2773
CIT v Shankarlal (2015) 61 taxmann.com 6 (AP & Tel): (2015) 372 ITR 405 (AP & Tel) (Mag.)	1472
CIT v Shanthakumari (B.S.) (2015) 60 taxmann.com 74 (Kar): (2015) 233 Taxman 347 (Kar), Para 8	503,505
CIT v Shantilal C. Mehta (1978) 113 ITR 79 (Cal)	1541
CIT v Shapoorji Pallonji and Co Ltd (2009) 318 ITR 417 (Bom)	1363,1372

CIT v Sharad Narandas Patel (2002) 123 Taxman 646 (Guj): (2002) 257 ITR 643 (Guj)	554
CIT v Sharadamma (R.) (1996) 85 Taxman 679 (SC): (1996) 219 ITR 671 (SC): (1996) 133 CTR 136 (SC)	2522
CIT v Sharda Kochhar (2014) 49 taxmann.com 120 (Del): (2014) 226 Taxman 199 (Del) (Mag), Para 9	513
CIT v Shardlow India Ltd (2020) 118 taxmann.com 115 (Mad)	435
CIT v Shatrunjay Diamonds (2003) 128 Taxman 759 (Bom): (2003) 261 ITR 258 (Bom): (2003) 183 CTR 86 (Bom)	304
CIT v Shaw Wallace & Co (1932) 6 ITC 178 (Cal) (PC)	59
CIT v Shaw Wallace & Co Ltd (1981) 5 Taxman 233 (Cal): (1981) 132 ITR 466 (Cal): (1981) 21 CTR 285 (Cal)	2163
CIT v Shelly Products (2003) 129 Taxman 271 (SC): (2003) 261 ITR 367 (SC): (2003) 181 CTR 564 (SC)	2379,2381
CIT v Sheth Manilal Ranchhoddas Vishram Bhavan Trust (1993) 70 Taxman 228 (Guj): (1992) 198 ITR 598 (Guj): (1992) 105 CTR 303 (Guj)	1762
CIT v Shital Prasad Kharag Prasad (2005) 147 Taxman 441 (All): (2006) 280 ITR 541 (All): (2005) 196 CTR 162 (All)	2764
CIT v Shiv Prakash Aggarwal (2007) 165 Taxman 141 (Del): (2008) 306 ITR 324 (Del)	1480
CIT v Shiva Distilleries Ltd (2020) 116 taxmann.com 929 (Mad)	2000
CIT v Shobha Rani Shah (2009) 177 Taxman 21 (P&H): (2009) 309 ITR 263 (P&H)	1371
CIT v Shoorji Vallabhdas & Co (1962) 46 ITR 144 (SC)	60
CIT v Shoorji Vallabhdas and Co.1962 (3) TMI 6 (SC)	134
CIT v Shree Balaji Alloys (2018) 13 SCC 373	241
CIT v Shree Manjunathesware Packing Products and Camphor Works (1998) 231 ITR 53 (SC)	1999
CIT v Shree P. Subramoniam Religious Trust (2009) 179 Taxman 144 (Ker): (2010) 326 ITR 393 (Ker)	1844
CIT v Shreenathji Corpn. (2015) 56 taxmann.com 439 (Guj)	2513
CIT v Shri Krishna Bandar Trust (1993) 201 ITR 989 (Cal)	1577
CIT v Shri Ram Memorial Foundation (2004) 140 Taxman 263 (Del): (2004) 269 ITR 35 (Del): (2004) 190 CTR 454 (Del)	1751,1759
CIT v Shri Ramdas Motor Transport Ltd (2015) 55 taxmann.com 176 (AP)	1084
CIT v Shri Ravi Teja Restaurants & Resorts (P) Ltd (2014) 51 taxmann.com 348 (AP & Tel)	1519
CIT v Shri Subhlaxmi Mills Ltd. (1983) 143 ITR 863 (Guj)	636
CIT v Shri Subhulaxmi Mills Ltd. (2001) 119 Taxman 281 (SC): (2001) 249 ITR 795 (SC): (2001) 169 CTR 89 (SC) [20-9-1995]	637
CIT v Shri Vardhman Overseas Ltd. (2011) 16 taxmann.com 350 (Del): (2012) 204 Taxman 524 (Del): (2012) 343 ITR 408 (Del)	316
CIT v Shriram Ownership Trust (2021) 430 ITR 356 (Mad)	1554
CIT v Shyam Biri Works (2024) 158 taxmann.com 574 (SC): (2024) 297 Taxman 140 (SC)	1970
CIT v Shyam Cold Storage (2013) 31 taxmann.com 358 (All): (2013) 215 Taxman 669 (All)	2765
CIT v Shyam Corporation (2013) 35 taxmann.com 519 (Guj): (2013) 218 Taxman 136 (Guj) (Mag)	2451
CIT v Shyam Sundar Tea Co (P) Ltd (1978) 114 ITR 116 (Gau)	2273
CIT v Shyama Charan Gupta (2004) 134 Taxman 378 (All): (2003) 261 ITR 362 (All)	1437
CIT v Shyamal Sarkar (2017) 84 taxmann.com 146 (Cal)	1505
CIT v Sidhwa Bros. (1991) 188 ITR 98 (Bom)	1439
CIT v Singh (K.P.) (2014) 41 taxmann.com 406 (All): (2014) 222 Taxman 83 (All) (Mag): (2014) 264 CTR 1 (All)	1523

Table of Cases

81

CIT v Singh (R.M.) (2013) 29 taxmann.com 311: (2013) 215 Taxman 17 (Jhar)	1640
CIT v Sinha (S.B.) (1998) 101 Taxman 664 (Pat)	1929
CIT v Sinivali Trust (2004) 139 Taxman 28 (Guj): (2004) 267 ITR 165 (Guj): (2004) 187 CTR 619 (Guj)	1576
CIT v Sirpur Paper Mills (1999) 103 Taxman 352 (SC): (1999) 237 ITR 41 (SC): (1999) 153 CTR 89 (SC)	253
CIT v Sivabala Devi (2011) 11 taxmann.com 176 (Mad): (2011) 199 Taxman 203 (Mad) (MAG): (2011) 330 ITR 510 (Mad): (2011) 237 CTR 337 (Mad)	1484
CIT v Sivakumar (V.) (2013) 32 taxmann.com 62 (Mad): (2013) 354 ITR 9 (Mad): (2013) 262 CTR 109 (Mad)	2513
CIT v Sivaprabhaskar (T.) (2011) 13 taxmann.com 6 (Mad): (2011) 202 Taxman 67 (Mad) (Mag.): (2011) 238 ITR 457 (Mad)	1467
CIT v Siwani (M.J.) (2015) 53 taxmann.com 318 (SC): (2015) 232 Taxman 335 (SC)	506
CIT v Smifs Securities Ltd. (2012) 24 taxmann.com 222 (SC): (2012) 210 Taxman 428 (SC): (2012) 348 ITR 302 (SC): (2012) 252 CTR 233 (SC)	276
CIT v Sobti Construction (India) (2008) 174 Taxman 39 (Del): (2008) 307 ITR 374 (Del)	1535
CIT v Sodra Devi (1957) 32 ITR 615 (SC)	567
CIT v Sonal Bansal (2008) 167 Taxman 311 (P&H): (2008) 215 CTR 65 (P&H)	2067
CIT v Soorajmull Nagarmull (1992) 63 Taxman 191 (Cal)	2237,2245
CIT v Soubhagya Manjari Devi (1976) 105 ITR 82 (Ori)	2530
CIT v Soudha Gafoor (2017) 88 taxmann.com 921 (Ker): (2018) 408 ITR 246 (Ker): (2017) 298 CTR 381 (Ker)	1535
CIT v Soundarya Nursery (2002) 123 Taxman 372 (Mad): (2000) 241 ITR 530 (Mad)	159
CIT v South India Shipping Corpn (1999) 105 Taxman 660 (Mad): (1999) 240 ITR 24 (Mad)	532,543
CIT v Spectrum Consultants India (P) Ltd (2014) 49 taxmann.com 29 (Kar): (2014) 227 Taxman 164 (Kar) (Mag): (2014) 266 CTR 241 (Kar)	253
CIT v Sree Haryana Chandrika Trust (1994) 77 Taxman 137 (Ker)	1845
CIT v Sri Baldeo Ji Maharaj (1996) 84 Taxman 448 (All)	1822
CIT v Sri Brojendra Nath Kundu (1977) 110 ITR 326 (Cal)	555,557
CIT v Sri Durga Enterprises (2014) 44 taxmann.com 442 (Kar): (2015) 231 Taxman 886 (Kar)	2765
CIT v Sri Ram Memorial Education Promotion Society (2006) 150 Taxman 58 (All): (2006) 287 ITR 155 (All)	2488
CIT v Sri Saytasai Properties & Investment (P) Ltd (2014) 45 taxmann.com 120 (Cal): (2014) 224 Taxman 29 (Cal): (2014) 361 ITR 282 (Cal)	540
CIT v Sri Vasavi Gold & Bullion (P) Ltd (2018) 92 taxmann.com 290 (Mad) [20-2- 2018]	611
CIT v Srinivasa Setty (B.C.) (1981) 5 Taxman 1 (SC): (1981) 128 ITR 294 (SC)	410
CIT v Srinivasan & Gopalan (1953) 23 ITR 87 SC: AIR 1953 SC 113: 1953 SCR 486	25
CIT v Srinivasan (R.) (1998) 97 Taxman 389 (Mad): (1997) 228 ITR 214 (Mad): (1997) 139 CTR 148 (Mad)	1562
CIT v Srinivasan (S.) (1967) 63 ITR 273 (SC)	571
CIT v Srinivasan (S.V.) (2020) 116 taxmann.com 928 (Mad)	1519
CIT v Srinivasan (V.) (2018) 97 taxmann.com 74 (Mad): (2018) 258 Taxman 10 (Mad): (2018) 407 ITR 1 (Mad), Para 20	484
CIT v Srinivasulu Reddy (K.) (2013) 38 taxmann.com 201 (Kar): (2013) 219 Taxman 89 (Kar)(Mag)	807
CIT v Sriram Agrawal (1986) 28 Taxman 81 (Pat): (1986) 161 ITR 302 (Pat): (1986) 54 CTR 367 (Pat)	2272
CIT v SSA'S Emerald Meadows (2016) 73 taxmann.com 241 (Kar)	2520

CIT v SSA'S Emerald Meadows (2016) 73 taxmann.com 248 (SC): (2016) 242 Taxman 180 (SC)	2520
CIT v Standard Brands Ltd (2006) 155 Taxman 383 (Del): (2006) 285 ITR 295 (Del): (2006) 204 CTR 48 (Del): (2006) 155 Taxman 383 (Del)	1533
CIT v State Bank of Bikaner and Jaipur (2010) 195 Taxman 387 (Raj)	635
CIT v State Bank of Hyderabad (2025) 170 taxmann.com 719 (Tel): (2024) 469 ITR 316 (Tel): [SLP Dismissed/Rejected in (2026) 182 taxmann.com 654 (SC)]	285
CIT v State Bank of Indore (2010) 1 taxmann.com 163 (MP)	2391
CIT v State Bank of Patiala (2005) 277 ITR 315 (P&H)	2487,2523
CIT v State Bank of Travancore (2014) 42 taxmann.com 572 (Ker)	2391
CIT v State of Rajasthan (1998) 100 Taxman 388 (Raj): (1998) 234 ITR 637 (Raj): (1998) 144 CTR 340 (Raj)	1506
CIT v Stremann Manilal Virchand (M.K.) (1965) 56 ITR 62 (SC)	572
CIT v Subbulakshmi (M.S.) (1955) 28 ITR 561 (Mad)	558
CIT v Subhash Vinayak Supnekar (2017) 77 taxmann.com 226 (Bom), Para 6	497
CIT v Subramanian (E.V.) (2002) 123 Taxman 1046 (Mad): (2000) 243 ITR 281 (Mad)	712
CIT v Sudev Industries Ltd (2018) 94 taxmann.com 373 (Del): (2018) 256 Taxman 317 (Del): (2018) 405 ITR 325 (Del)	2668
CIT v Sudheer Baliga (B.) (2015) 53 taxmann.com 524 (Kar): (2015) 229 Taxman 185 (Kar)	1483
CIT v Sudhir Jayantilal Mulji (1995) 84 Taxman 205 (Bom): (1995) 214 ITR 154 (Bom): (1995) 127 CTR 101 (Bom)	485
CIT v Suganchand C. Shah (2005) 149 Taxman 30 (Ahm)	812
CIT v Sugauli Sugar Works (P) Ltd (1999) 102 Taxman 713 (SC): (1999) 236 ITR 518 (SC): (1999) 152 CTR 46 (SC)	315
CIT v Sultan Brothers (P) Ltd v Hyatt (G.) (1971) 80 ITR 177 (SC)	531
CIT v Sultan Brothers Pvt. Ltd v (1964) 51 ITR 353 (SC)	531
CIT v Suman Paper & Boards Ltd (2009) 314 ITR 119 (Guj): (2009) 221 CTR 781 (Guj)	1470
CIT v Sumanthbai C. Munshaw (decd.) (1981) 5 Taxman 27 (Guj): (1981) 128 ITR 142 (Guj)	1542
CIT v Sumi Motherson Innovative Engg. Ltd (2010) 8 taxmann.com 46 (Del): (2010) 195 Taxman 353 (Del): (2011) 336 ITR 321 (Del): (2011) 243 CTR 442 (Del)	879
CIT v Sundaram Textiles Ltd (1997) 95 Taxman 67 (Mad): (1998) 229 ITR 721 (Mad): (1998) 150 CTR 290 (Mad)	1444
CIT v Sundarraman (N.) (2012) 19 taxmann.com 174 (Mad): (2012) 206 Taxman 364 (Mad)	916,926
CIT v Sunil Chandra Gupta (2016) 76 taxmann.com 372 (All)	2337,2344
CIT v Sunil J. Kinariwala (1994) 76 Taxman 601 (Guj): (1995) 211 ITR 127 (Guj)	551
CIT v Sunil J. Kinariwala (2003) 126 Taxman 161 (SC): (2003) 259 ITR 10 (SC): (2003) 179 CTR 15 (SC)	166,167,550
CIT v Sunil Kumar Goel (2005) 144 Taxman 697 (P&H): (2005) 274 ITR 53 (P&H): (2005) 194 CTR 145 (P&H)	2511
CIT v Sunil Kumar Goel (2009) 183 Taxman 53 (P & H): (2009) 315 ITR 163 (P&H)	2450,2513
CIT v Sunil Sugar Co (2017) 85 taxmann.com 254 (All) [27-7-2017]	798
CIT v Sunita Aggarwal (2007) 165 Taxman 115 (Del): (2007) 293 ITR 292 (Del): (2007) 213 CTR 62 (Del): (2007) 165 Taxman 115 (Del)	1528
CIT v Sunita Kumar (1994) 208 ITR 807 (Cal)	614
CIT v Sunita Rani Aggarwal (2012) 20 taxmann.com 623 (All): (2011) 334 ITR 252 (All)	232
CIT v Sunny Liquors (P) Ltd (2015) 57 taxmann.com 353 (AP): (2015) 232 Taxman 264 (AP): (2015) 371 ITR 45 (AP)	1469

Table of Cases

83

CIT v Superintending Engineer (2003) 131 Taxman 596 (Raj): (2003) 260 ITR 641 (Raj): (2002) 177 CTR 586 (Raj)	2486,2489
CIT v Surajbhan Mahawar (1989) 45 Taxman 252: (1990) 186 ITR 400: (1990) 84 CTR 60 (Cal)	2246
CIT v Surbhi Anand (2018) 89 taxmann.com 307 (Bom): (2018) 401 ITR 96 (Bom): (2018) 301 CTR 234 (Bom)	497
CIT v Surendra Prabhu P. (2005) 149 Taxman 82 (Kar): (2005) 279 ITR 402 (Kar)	717
CIT v Suresh Nanda (2013) 35 taxmann.com 199 (Del): (2013) 216 Taxman 185 (Del): (2013) 352 ITR 611 (Del): (2013) 260 CTR 140 (Del)	102
CIT v Suresh Nanda (2015) 57 taxmann.com 448 (Del): (2015) 233 Taxman 4 (Del): (2015) 375 ITR 172 (Del): (2015) 278 CTR 21 (Del)	102
CIT v Surinder Pal Anand (2010) 192 Taxman 264 (P&H): (2011) 242 CTR 61 (P&H)	376
CIT v Surinder Singh (G.R.) (1998) 99 Taxman 107 (P&H)	1676
CIT v Surjit Singh Mahesh Kumar (1994) 210 ITR 83 (All)	1266,1269,1272,1273
CIT v Surrendra Tubes & Steels (P) Ltd (1992) 62 Taxman 54 (Cal)	2270
CIT v Sushila Devi (2014) 45 taxmann.com 467 (Mad)	2671
CIT v Sushila Devi Khadaria (2009) 183 Taxman 275 (Bom): (2009) 319 ITR 413 (Bom)	541
CIT v Sutlej Industries Ltd (2010) 190 Taxman 136 (Del): (2010) 325 ITR 331 (Del): (2010) 231 CTR 80 (Del)	1213,2391
CIT v Swamy (N.) (2002) 125 Taxman 233 (Mad): (2000) 241 ITR 363 (Mad)	1253
CIT v Swapna Roy (2010) 192 Taxman 105 (All): (2011) 331 ITR 367 (All): (2010) 233 CTR 10 (All)	544,1932
CIT v Swarn Taneja (1991) 55 Taxman 127 (MP): (1990) 186 ITR 348 (MP): (1990) 87 CTR 66 (MP)	1260
CIT v Swaroop Singh, (HUF) (2020) 116 taxmann.com 912 (P&H)	2771
CIT v Syed Amanullah (D.) (2002) 120 Taxman 421 (Mad): (2000) 246 ITR 698 (Mad)	712
CIT v T. Perumal (Indl.) (2015) 53 taxmann.com 17 (Mad): (2015) 370 ITR 313 (Mad)	796
CIT v T.C.M. Ltd (2010) 8 taxmann.com 144 (Ker): (2011) 330 ITR 144 (Ker): (2011) 240 CTR 155 (Ker)	1363,1370
CIT v T.I. & M. Sales Ltd (1978) 114 ITR 59 (Cal)	1558
CIT v T.I. & M. Sales Ltd (1987) 2 SCR 884 (SC)	1566
CIT v T.S. Chandrashekar Through LRs. (2009) 221 CTR 385 (Kar)	1503
CIT v T.V. Sundaram Iyengar & Sons Ltd. (1996) 88 Taxman 429 (SC): (1996) 222 ITR 344 (SC)	237
CIT v T.V.S. Lean Logistics Ltd. (2007) 293 ITR 432 (Mad): (2007) 212 CTR 536 (Mad)	282
CIT v T.V.S. Shriram Growth Fund (2020) 121 taxmann.com 238 (Mad): (2021) 277 Taxman 41 (Mad): (2020) 429 ITR 440 (Mad)	1573
CIT v Taj Mahal Hotel (1976) 4 SCC 601, 605	16
CIT v Taj Mahal Hotel (1971) 82 ITR 44 (SC)	16,17
CIT v Talathi and Panthaky Associated (P) Ltd (2012) 18 taxmann.com 367 (Bom): (2012) 205 Taxman 309 (Bom): (2012) 343 ITR 309 (Bom)	248
CIT v Tamil Puthakalayam (1999) 240 ITR 599 (Mad)	1675
CIT v Tamilnadu Urban Development Fund (2019) 104 taxmann.com 361 (Mad): (2019) 263 Taxman 318 (Mad)	558,1577
CIT v Tara Chand Mahipal (2016) 65 taxmann.com 29 (Cal)	1467,1470
CIT v Tarachanthini Services (P) Ltd (2020) 118 taxmann.com 252 (Mad)	1642
CIT v Tarsem Kumar (1986) 161 ITR 505 (SC)	1125
CIT v Tarsem Kumar (1986) 27 Taxman 305 (SC)	1083
CIT v Tarunendra Nath Tagore (1958) 33 ITR 492 (Cal)	559

CIT v Tata Engg. & Locomotive Co Ltd (2001) 114 Taxman 141 (Bom): (2000) 245 ITR 823 (Bom): (2001) 165 CTR 67 (Bom)	2197
CIT v Tata Hydro Electric Supply Co Ltd (1996) 85 Taxman 444 (Bom): (1996) 219 ITR 178 (Bom): (1996) 132 CTR 137 (Bom)	254
CIT v Tata Iron & Steel Co Ltd (1998) 98 Taxman 459 (SC): (1998) 231 ITR 285 (SC): (1998) 150 CTR 209 (SC)	280
CIT v Tata Services Limited (1979) 1 Taxman 427 (Bom)	411
CIT v Tata Sons (P) Ltd (1974) 97 ITR 128 (Bom)	726
CIT v Tata Tea Ltd (2005) 144 Taxman 228: (2005) 272 ITR 42: (2005) 195 CTR 26 (Cal)	1941
CIT v Tayabali Abdulhussain Mandiwalla (1949) 17 ITR 187 (Sind)	553
CIT v Tea Producing Co of India Ltd (1963) 48 ITR 200 (Cal)	239
CIT v Tej Quebecor Printing Ltd (2006) 151 Taxman 210 (Del): (2006) 281 ITR 170 (Del): (2006) 200 CTR 444 (Del)	2082
CIT v Texspin Engg. & Mfg Works (2003) 129 Taxman 1 (Bom): (2003) 263 ITR 345 (Bom): (2003) 180 CTR 497 (Bom): (2003) 44 SCL 239 (Bom)	412
CIT v Thangamani (K.) (2009) 177 Taxman 499 (Mad): (2009) 309 ITR 15 (Mad): (2009) 221 CTR 742 (Mad)	89,243
CIT v Thankamma (M.) (2010) 326 ITR 249 (Ker)	1532
CIT v Thanthi Trust (1999) 239 ITR 502 (SC): (1999) 156 CTR 605 (SC)	1708,1714,1721,1734,1735,1759
CIT v Tharmandal Builders (P) Ltd (2015) 55 taxmann.com 20 (AP): (2015) 231 Taxman 75 (AP): (2015) 370 ITR 209 (AP)	1469
CIT v Thayaballi Mulla Jeevaji Kapasi (1967) 66 ITR 147 (SC)	2670
CIT v The Hindu (1950) 18 ITR 237, 250	25
CIT v The Tribune Trust (1948) 16 ITR 214 (PC)	2006
CIT v Thillai Chidambaram Nadar (1925) 2 ITC 27 (Mad)	2667
CIT v Tidel Park Ltd (2012) 18 taxmann.com 338 (Mad): (2012) 205 Taxman 71 (Mad) (Mag): (2011) 334 ITR 126 (Mad) [13-7-2009]	882
CIT v Tikyomal Jasanmal (1971) 82 ITR 95 (Guj)	485
CIT v Tip Top Typography (2014) 48 taxmann.com 191 (Bom): (2015) 228 Taxman 244 (Bom) (Mag): (2014) 368 ITR 330 (Bom): (2014) 270 CTR 262 (Bom)	225,226
CIT v Travancore Titanium Products Ltd (No. 1) (1993) 203 ITR 685 (Ker): (1993) 111 CTR 112 (Ker)	1930
CIT v Triumph International Finance (I) Ltd (2012) 22 taxmann.com 138 (Bom): (2012) 208 Taxman 299 (Bom): (2012) 345 ITR 270 (Bom): (2012) 251 CTR 253 (Bom): (2012) 253 CTR 9 (Bom)	2452,2514
CIT v Trustees of H.E.H. The Nizam's Miscellaneous Trust (1986) 160 ITR 253	543
CIT v Trustee of H.E.H. the Nizam's Supplemental Religious Endowment Trust (1981) 127 ITR 378 (AP)	1779
CIT v Trustees of H.E.H. The Nizam's Supplemental Religious Endowment Trust (2001) 116 Taxman 10 (SC): (2000) 245 ITR 6 (SC)	543
CIT v Trustees of Keshav Mohta Family Trust (1998) 232 ITR 875 (Cal)	1575
CIT v Trustees of Miss Gargiben Trust (1980) 4 Taxman 446 (Bom): (1981) 130 ITR 479 (Bom): (1980) 18 CTR 352 (Bom)	1559
CIT v Trustees of Mrs. Kasturbai Walchand (1990) 48 Taxman 226 (Bom): (1990) 181 ITR 47 (Bom): (1990) 82 CTR 11 (Bom)	1821
CIT v Trustees of Staff Gratuity Fund of Shree Ram Mills Ltd (1987) 30 Taxman 426 (Bom): (1986) 162 ITR 471 (Bom): (1987) 59 CTR 92 (Bom)	1576
CIT v Trustees of the Trust for Relatives of Mrs. Suneetiraje A. Apte Trust (1999) 106 Taxman 265 (Bom): (1999) 240 ITR 12 (Bom): (1999) 154 CTR 556 (Bom)	1573
CIT v Trustees to the Trust Estate of Tarun Kumar Roy (1974) 94 ITR 361 (Cal)	1573
CIT v Tulsi Ram Karam Chand (1964) 52 ITR 180 (P&H)	244
CIT v Turner Morrison & Co Ltd (1978) 113 ITR 762 (Cal)	1567

Table of Cases

85

CIT v Tweezerman (India) (P) Ltd. (2021) 131 taxmann.com 7 (Mad): (2021) 437 ITR 80 (Mad)	743
CIT v U.G. Hospitals (P) Ltd (2017) 80 taxmann.com 120 (P&H): (2016) 386 ITR 520 (P&H)	249
CIT v U.K. Bose (Maharashtra) Ltd. (2013) 29 taxmann.com 219 (Del): (2013) 212 Taxman 399 (Del)	542
CIT v U.P. Jal Nigam (2011) 14 taxmann.com 178 (All): (2011) 202 Taxman 685 (All): (2012) 348 ITR 238 (All): (2012) 249 CTR 467 (All)	180
CIT v Udaya Picture (P) Ltd (1997) 225 ITR 394 (Ker)	241
CIT v Umesh Chandra Gupta (2015) 64 taxmann.com 467 (Del): (2014) 362 ITR 1 (Del): (2014) 267 CTR 126 (Del)	1505
CIT v Umicore Finance Luxemborg (2016) 76 taxmann.com 32 (Bom): (2017) 244 Taxman 43 (Bom): (2017) 291 CTR 174 (Bom)	432
CIT v United Commercial Bank (1994) 206 ITR 641 (Cal)	726
CIT v United India Insurance Co Ltd (2000) 110 Taxman 504 (Mad): (2000) 243 ITR 114 (Mad)	726
CIT v United India Insurance Co Ltd (2021) 130 taxmann.com 251 (Mad): (2022) 284 Taxman 598 (Mad): (2021) 438 ITR 301 (Mad)	1261
CIT v United Paper Industries (2014) 42 taxmann.com 79 (Bom): (2014) 221 Taxman 158 (Bom) (Mag)	458
CIT v Upasana Finance Ltd (2021) 129 taxmann.com 253 (Mad): (2021) 282 Taxman 79 (Mad): (2021) 435 ITR 172 (Mad)	2393
CIT v Usha D. Shah (1979) 2 Taxman 154 (Bom): (1981) 127 ITR 850 (Bom)	1595
CIT v V. Ramakrishna Sons Ltd (1999) 239 ITR 148 (Mad)	1439
CIT v V.G.R. Foundations (2008) 298 ITR 132 (Mad)	541
CIT v V.S. Dempo and Co (P) Ltd (2016) 66 taxmann.com 93 (Bom): (2016) 238 Taxman 91 (Bom): (2016) 381 ITR 303 (Bom)	1623
CIT v Vadde Pullaiah & Co (1973) 89 ITR 240 (SC)	1360,1366,1397,1400,1406
CIT v Vadilal Lallubhai (1972) 86 ITR 2, 6, 11 (SC): A1R 1973 (SC) 1016	18
CIT v Vaikundom Rubber Co Ltd (2001) 114 Taxman 378 (Ker): (2001) 249 ITR 19 (Ker): (2001) 165 CTR 557 (Ker)	1360
CIT v Vairavan Chettiar (L. Ve.) (1969) 72 ITR 114 (Mad)	598
CIT v Vamshi Chemicals Ltd (2024) 162 taxmann.com 906 (Cal): (2025) 474 ITR 422 (Cal)	795,2452
CIT v Vanaik Spg. Mills Ltd (2008) 174 Taxman 145 (P&H)	1315
CIT v Varinder Kumar (1986) 26 Taxman 681 (P&H): (1985) 156 ITR 482 (P&H): (1986) 50 CTR 268 (P&H)	1210
CIT v Vatika Landbase (P) Ltd (2016) 67 taxmann.com 372 (Del): (2016) 238 Taxman 448 (Del): (2016) 383 ITR 320 (Del)	1088,1472
CIT v Vatika Township (P) Ltd (2014) 49 taxmann.com 249 (SC): (2014) 227 Taxman 121 (SC): (2014) 367 ITR 466 (SC): (2014) 271 CTR 1 (SC)	811
CIT v Vector Shipping Services (P) Ltd (2013) 38 taxmann.com 77 (All): (2013) 218 Taxman 93 (All): (2013) 357 ITR 642 (All)	2092
CIT v Vedanta Ltd (2025) 175 taxmann.com 538 (Mad)	1102,1503
CIT v Veerabhadra Rao (T.) (1985) 22 Taxman 45 (SC): (1985) 155 ITR 152 (SC): (1985) 48 CTR 123 (SC)	260
CIT v Velankani Information Systems (P) Ltd (2013) 35 taxmann.com 1 (Kar): (2013) 218 Taxman 88 (Kar)	532
CIT v Velingkar Bros. (2007) 161 Taxman 264: (2007) 289 ITR 382: (2007) 209 CTR 8 (Bom) (Full Bench)	1942
CIT v Vellore Electric Corporation Ltd (2006) 287 ITR 50 (Mad): (2006) 201 CTR 548 (Mad)	1358,1360,1361
CIT v Vellore Institute of Technology (2025) 175 taxmann.com 277 (Mad): (2025) 305 Taxman 450 (Mad)	2000
CIT v Venilal Dwarkadas Mehta (1974) 93 ITR 140 (Ori)	2268

CIT v Venkatesh (D.) (2009) 310 ITR 303 (Mad)	1529
CIT v Venu Suresh Sheela Trust (1998) 233 ITR 99 (Mad)	1577
CIT v Venugopal Inani (1999) 107 Taxman 258: (1999) 239 ITR 514: (1999) 157 CTR 476 (SC)	1614
CIT v Vetrivel Minerals (2020) 118 taxmann.com 172 (Mad): (2020) 274 Taxman 405 (Mad): (2020) 428 ITR 75 (Mad) [21-7-2020]	685
CIT v Vidya Sagar Educational Trust (And Vice Versa) (2009) 315 ITR 298 (Kar)	2489
CIT v Vijaya Family Trust (1995) 82 Taxman 172 (AP): (1995) 215 ITR 939 (AP): (1995) 127 CTR 201 (AP)	1579
CIT v Vijayananda Gajapathi Raju (1935) 3 ITR 358 (All)	1951
CIT v Vijayanthimala (1977) 108 ITR 882 (Mad)	2271
CIT v Vikas Electronics (Int.) (P) Ltd (2008) 166 Taxman 137 (Del)	1486,1527
CIT v Vimalchand (1985) 155 ITR 593 (Raj)	540
CIT v Vimla Khatri (2007) 163 Taxman 291 (MP): (2007) 288 ITR 168 (MP)	1042
CIT v Vindhya Metal Corporation (1997) 93 Taxman 387 (SC)	1117
CIT v Vinod Danchand Ghodawat (2001) 114 Taxman 90 (Bom): (2001) 247 ITR 448 (Bom): (2000) 163 CTR 432 (Bom): (2001) 114 Taxman 90 (Bom)	1529
CIT v Vinod Kumar (2013) 38 taxmann.com 172 (All): (2014) 222 Taxman 68 (All) (Mag)	1504,2765
CIT v Vippy Solvex Products (P) Ltd (1990) 55 Taxman 127 (MP): (1990) 186 ITR 348 (MP): (1990) 87 CTR 66 (MP)	1444
CIT v Virat Investment & Mercantile Co (2017) 82 taxmann.com 474 (Del): (2017) 392 ITR 202 (Del)	542
CIT v Virmani Industries (P) Ltd. (1995) 83 Taxman 343 (SC): (1995) 216 ITR 607 (SC): (1995): 129 CTR 189 (SC)	280
CIT v Virmati Ramkrishna (1981) 131 ITR 659 (Guj)	539,540
CIT v Virsa Singh & Co (2009) 180 Taxman 551 (P&H): (2008) 307 ITR 30 (P&H)	2149
CIT v Visakhapatnam Port Trust (1983) 15 Taxman 72 (AP): (1983) 144 ITR 146 (AP)	92,724
CIT v Visalakshi (J.) (1994) 74 Taxman 532 (Mad): (1994) 206 ITR 531 (Mad)	717
CIT v Viswanadham (G.) (1988) 38 Taxman 142 (AP): (1988) 172 ITR 401 (AP): (1988) 73 CTR 123 (AP)	1369
CIT v Viswanatha Sastri (Estate of Late A.V.) (1980) 121 ITR 270: (1979) 10 CTR 143 (Mad)	1642
CIT v Vivek Dougall (2008) 305 ITR 270 (Del)	1529
CIT v Vodafone South Ltd. (2015) 61 taxmann.com 415 (Del): (2015) 235 Taxman 169 (Del): (2015) 378 ITR 68 (Del)	541
CIT v Vysya Bank Ltd (2010) 194 Taxman 533 (Kar): (2012) 344 ITR 658 (Kar)	1042
CIT v Wadhwana (D.M.) (1966) 61 ITR 154 (Cal)	597
CIT v Walfort Share & Stock Brokers (P) Ltd. (2010) 192 Taxman 211 (SC): (2010) 326 ITR 1 (SC): (2010) 233 CTR 42 (SC)	200
CIT v Warner Hindustan Ltd. (1984) 145 ITR 24: (1985) 75 Taxman 350	209
CIT v Wesman Engineering Co (P) Ltd (1976) 104 ITR 605 (Cal)	1211
CIT v Western Agencies Madras (P) Ltd (2008) 305 ITR 301 (Mad)	1694
CIT v Western India Sales & Service (1996) 220 ITR 292 (Pat)	1212
CIT v Wipro Ltd (2014) 50 taxmann.com 421 (Kar): (2014) 227 Taxman 244 (Kar)	595
CIT v Wolkem India Ltd (2009) 315 ITR 211 (Raj): (2009) 221 CTR 767 (Raj)	1316
CIT v Woodward Governor India (P) Ltd (2008) 172 Taxman 269 (Del): (2007) 295 ITR 1 (Del)	2086
CIT v Worldwide Township Projects Ltd. (2014) 48 taxmann.com 118 (Del): (2015) 229 Taxman 560 (Del): (2014) 367 ITR 433 (Del)	795
CIT v Xavier Kelavani Mandal (P) Ltd (2014) 41 taxmann.com 184 (Guj): (2014) 221 Taxman 43 (Guj) (Mag)	1797,1805
CIT v Yamu Industries Ltd (2008) 167 Taxman 67 (Del): (2008) 306 ITR 309 (Del): (2008) 214 CTR 445 (Del)	2669

Table of Cases

87

CIT v Yawar Rashid (1996) 218 ITR 699 (MP); (1996) 133 CTR 252 (MP)	91,2164
CIT v Yogindraprasad N. Mafatlal (1977) 109 ITR 602 (Bom)	571
CIT v Yokogawa India Ltd (2012) 17 taxmann.com 15 (Kar): (2012) 204 Taxman 305 (Kar)	880
CIT v Yokogawa India Ltd. (2017) 391 ITR 274	684
CIT v Zonal Officer-V, Corporation of Chennai (2010) 320 ITR 491 (Mad)	2489
CIT v Zuhara U.V. (2010) 194 Taxman 378 (Ker)	1469
CIT/Excess Profits Tax v Bhogilal Laherchand 1953 (12) TMI 2 (SC): (1953) 25 ITR 50 (SC): AIR 1954 SC 155	133
CIT/IT v I.B.M. World Trade Corporation (2021) 128 taxmann.com 248 (Kar): (2021) 281 Taxman 265 (Kar): (2021) 436 ITR 647 (Kar)	723
CWT v Baliah (S.) (1978) 114 ITR 858 (AP)	1927
CWT v Bishwanath Chatterjee (1976) 103 ITR 536 (SC)	963
CIR v Marine Steam Turbine Company Limited (1920) 1 KB 193: 12 TC 174	135
Common Cause (A Registered Society) v Union of India (2017) 77 taxmann.com 245 (SC): (2017) 245 Taxman 214 (SC): (2017) 394 ITR 220 (SC)	586,1087
Communist Party of India (Marxist) v Income-tax Department (2025) 174 taxmann.com 925 (Del): (2026) 485 ITR 775 (Del)	1352,1353
Computer Graphics (P) Ltd v DCIT (2026) 185 taxmann.com 194 (Mad)	2394
Confident Projects (India) (P) Ltd v ITD (2021) 124 taxmann.com 36 (Kar): (2021) 279 Taxman 46 (Kar): (2021) 433 ITR 147 (Kar)	2575,2576,2757,2758
Consolidated Coffee Ltd v ITO (1987) 30 Taxman 620 (Kar): (1985) 155 ITR 729 (Kar)	1360,1367
Consolidated Engg. Enterprises v ACIT (2008) 167 Taxman 223 (SC)	1942
Consolidated Photo & Finvest Ltd v ACIT (2006) 151 Taxman 41 (Del)	1327
Consumer Online Foundation v Union of India (2011) 5 SCC 360	84
Core Logistic Company v ACIT (2025) 175 taxmann.com 453 (Mad): (2025) 305 Taxman 420 (Mad)	1380
Coromandel Oils (P) Ltd v TRO (2016) 74 taxmann.com 32 (Mad): (2017) 244 Taxman 165 (Mad): (2017) 291 CTR 600 (Mad)	2278,2289
Correspondence, RBANMS Educational Institution v Gunashekar (B.) (2025) 173 taxmann.com 586 (SC): (2025) 304 Taxman 612 (SC)	2444,2516
Correspondent, Holy Cross Primary School v CBDT (2016) 70 taxmann.com 85 (Mad): (2016) 240 Taxman 395 (Mad): (2016) 388 ITR 162 (Mad)	2091
Cosme Matias Menezes (P) Ltd v CIT (2015) 60 taxmann.com 233: (2015) 233 Taxman 293: (2015) 379 ITR 31: (2015) 280 CTR 190 (Bom)	1190
Cosmo Films Ltd. v PCIT (2019) 108 taxmann.com 49 (Del): (2019) 265 Taxman 102 (Del)	684
Cottage Industries Exposition v CBDT (2024) 167 taxmann.com 182 (J&K and Lad)	172
Court On Its Own Motion v CIT (2012) 21 taxmann.com 372 (Del)	2399
Court On Its Own Motion v CIT (2013) 31 taxmann.com 31 (Del): (2013) 214 Taxman 335 (Del): (2013) 352 ITR 273 (Del)	2399
Courtauld v Legh (1869) LR 4 Ex. 126, 130	25
Credai-Banm v Union of India (2023) 152 taxmann.com 233 (Bom): (2023) 451 ITR 418 (Bom) [23-12-2022]	673,679
Curtis v J. & G. Oldfield Limited (1925) 9 Tax Cas 319	245
Cyber Pearl Information Technology Park (P) Ltd v ITO (2017) 80 taxmann.com 66 (Mad): (2017) 248 Taxman 415 (Mad): (2017) 399 ITR 310 (Mad) [27-2-2017]	668
Czechoslovak Ocean Shipping International Joint Stock Company v ITO (1971) 81 ITR 162 (Cal)	2196
D. Rama Kotaiah & Co v ACIT (2015) 62 taxmann.com 68 (AP & Tel): (2014) 368 ITR 441 (AP & Tel)	2164
D.K. Realty India (P) Ltd v ACIT (2023) 148 taxmann.com 468 (Bom): (2023) 292 Taxman 328 (Bom)	1258
D.K. Trivedi & Sons v State of Gujarat 1986 Supp SCC 20	141

D.L.F. Emporio Ltd v National Faceless Assessment Centre Delhi (2023) 146 taxmann.com 287 (Del): (2023) 291 Taxman 455 (Del)	1284
D.N. Homes (P) Ltd v Union of India (2023) 156 taxmann.com 169 (Ori): (2023) 459 ITR 211 (Ori)	2550,2631
D.S.P. v Inbasagaran (K.) (2006) 282 ITR 435 (SC)	1126
D.X.N. Herbal Manufacturing India (P) Ltd v ITO (2006) 204 CTR 378 (Mad)	2073
Dabur Invest Corp. v CIT (Addl.) (2019) 109 taxmann.com 339 (Del): (2019) 266 Taxman 207 (Del): (2019) 416 ITR 282 (Del)	2662
Dadaji v Sukhdeo Babu (1930) 1 SCC 621, 629	19
Daffadar Bhagat Singh & Sons v ITO (1969) 71 ITR 417 (SC)	1397,1400,1406
Dahi Laxmi Dal Factory v ITO (1976) 103 ITR 517 (All) (FB)	1683
Daisy v PCIT (2023) 154 taxmann.com 431 (Ker)	2372
Dalmia (R.) v CIT (1999) 102 Taxman 702 (SC)	1330
Dalmia Power Ltd v ACIT (2019) 105 taxmann.com 28: (2019) 265 Taxman 37: (2019) 418 ITR 221 (Mad)	1189
Dar International v ADIT (1995) 82 Taxman 75 (Del)	2658
Darabsha Nasserwanji Mehta v CIT (1934) 7 ITC 456 (Bom)	1539
Darius Sammotashaw v DDIT (Inv.) (2019) 106 taxmann.com 393 (Bom): (2019) 265 Taxman 8 (Bom)	2661
Darrmalingam (R.P.) v ACIT (2025) 170 taxmann.com 172 (Mad)	2564,2613
Darrmalingam (R.P.) v ACIT (2025) 170 taxmann.com 173: (2025) 304 Taxman 348: (2025) 478 ITR 80 (SC)	2564
Darshan Buildcon v ITO (2019) 111 taxmann.com 12 (Guj): (2019) 416 ITR 66 (Guj)	1241
Dattatraya Govind Mahajan v State of Maharashtra AIR 1977 (SC) 915	18
Dau Dayal Goyal v TRO (1989) 177 ITR 397 (All)	2280
Dawat E Islami Hind v CIT (E) (2026) 183 taxmann.com 720 (Bom)	1800,1803
Dawn Educational Charitable Trust v CIT (2016) 73 taxmann.com 61 (SC)	1708
Daya Ram v Additional Collector (1966) 62 ITR 411 (Raj)	1647
Dayaram Agarwal v ITO (2002) 125 Taxman 1110 (Ori)	1061
Dayawanti v CIT (2016) 75 taxmann.com 308 (Del)	1075
De Diamond Electric India (P) Ltd v Assessment Unit, National Faceless Assessment Centre (2024) 168 taxmann.com 377 (Del)	1304
Debasish Moulik v DCIT (1998) 231 ITR 737 (Cal): (1998) 150 CTR 387 (Cal)	2265
Deep Enterprise v CIT (2003) 126 Taxman 396: (2003) 262 ITR 174: (2002) 178 CTR 534 (Raj)	1673
Deep Narayan Nagu v Chairman, CBDT (2004) 135 Taxman 499 (Pat): (2003) 264 ITR 251 (Pat): (2004) 186 CTR 91 (Pat)	2364
Deepak Agrawal (Dr.) v ACIT (2009) 183 Taxman 199 (All): (2009) 222 CTR 625 (All)	1361,1369
Deepak Dhanaraj v ITO (2019) 107 taxmann.com 76: (2019) 265 Taxman 19: (2020) 420 ITR 105 (Kar)	1191
Deepak N. Phalke v ITO-22(3)-1, Mumbai (2014) 41 taxmann.com 54 (Mum)	327
Deepakchandra & Co v CIT (1992) 64 Taxman 481 (Guj)	2506
Deeprock TMS (P) Ltd v PCIT (2023) 152 taxmann.com 234 (Tel): (2023) 456 ITR 701 (Tel)	838,864
Deity Raghubar Jew v CIT (1954) 26 ITR 658 (Patna)	1359,1365
Delhi Auto & General Finance (P) Ltd v TRO (1999) 236 ITR 325 (SC): (1999) 155 CTR 265 (SC)	2266
DDA v ITO (1998) 230 ITR 9 (Del): (1998) 147 CTR 385 (Del)	2389
Delhi Maharashtra Educational and Cultural Society v CIT (E) (2025) 179 taxmann.com 689 (Del): (2025) 307 Taxman 448 (Del)	1762,1800,1803
Delhi Press Samachar Patra (P) Ltd v CIT (2006) 155 Taxman 236 (Del): (2004) 267 ITR 458 (Del): (2004) 188 CTR 478 (Del)	1930

Table of Cases

89

Deloitte Consulting India (P) Ltd. v Assessment Unit, Income-tax Department, National Faceless Assessment Center (2025) 178 taxmann.com 781 (Tel): (2025) 481 ITR 175 (Tel)	747
Delta Electronics India (P) Ltd v PCIT (2023) 154 taxmann.com 603 (Utt): (2023) 295 Taxman 777 (Utt): (2023) 459 ITR 26 (Utt)	1378,1380
Delta Electronics India (P) Ltd v PCIT (2023) 154 taxmann.com 603 (UK): (2023) 295 Taxman 777 (UK): (2023) 459 ITR 26 (UK)	1602
Denish Industries Ltd v ITO (2004) 140 Taxman 456 (Guj)	1327,1328
Deo Sharma (Pt.) v ITO (1972) 84 ITR 633 (All)	1359,1365
Deoria Oxygen Company v CIT (2007) 160 Taxman 427 (All): (2007) 210 CTR 509 (All)	2764
DCIT (Asstt.) v Chemstar Organics (India) (P) Ltd. (2015) 55 taxmann.com 76 (Guj): (2015) 230 Taxman 197 (Guj) [11-12-2014]	637
DCIT (Asstt.) v Harishkumar J. Gupta (2013) 32 taxmann.com 175 (Guj): (2013) 215 Taxman 41 (Guj)	1469,1535
DCIT (Asstt.) v Mastek Ltd 2012 25 taxmann.com 133 (Guj)	344
DCIT (Central) v Geeta V Mehta (2008) 26 SOT 455 (Mum)	249
DCIT (Central) v Mahadevan (M.) (2025) 175 taxmann.com 383 (Chennai-Trib.)	101
DCIT (Central) v Rakesh Sarin (2014) 41 taxmann.com 114 (Mad): (2014) 222 Taxman 84 (Mad): (2014) 362 ITR 619 (Mad): (2014) 264 CTR 68 (Mad)	1502
DCIT (TDS) v Central Coalfields Ltd (2025) 172 taxmann.com 226 (Jhar): (2025) 304 Taxman 217 (Jhar): (2025) 479 ITR 510 (Jhar)	2151,2175,2185
DCIT (TDS) v Deputy Director (Mineral and Administration) (2026) 184 taxmann.com 126 (SC): (2026) 309 Taxman 499 (SC)	2152
DCIT (TDS) v District Mining Officer, Dantewada Mining Office (2026) 183 taxmann.com 119 (SC): (2026) 309 Taxman 246 (SC)	2152
DCIT v Ace Multi Axes Systems Ltd (2017) 88 taxmann.com 69 (SC): (2018) 252 Taxman 274 (SC): (2018) 400 ITR 141 (SC): (2017) 299 CTR 441 (SC) [5-12-2017]	675
DCIT v Advant IT Park (P) Ltd. (2026) 182 taxmann.com 603 (Delhi - Trib.)	238
DCIT v Asian Consolidated Industrial Ltd. (2020) 114 taxmann.com 106 (SC): (2020) 270 Taxman 183 (SC) [3-7-2019]	799
DCIT v Atir Textile Industries (P) Ltd. (2015) 55 taxmann.com 380 (Guj): (2015) 230 Taxman 104 (Guj)	543
DCIT v Beardsell Ltd (2001) 116 Taxman 149 (Mad): (2000) 244 ITR 256 (Mad): (2000) 162 CTR 467 (Mad)	1247
DCIT v Best Roses Biotech (P) Ltd. (2012) 17 taxmann.com 56 (Ahd)	34
DCIT v Central Concrete & Allied Products Ltd (1998) 100 Taxman 195 (Pat): (1999) 236 ITR 595 (Pat): (2000) 160 CTR 342 (Pat)	2388
DCIT v Core Healthcare Ltd (2009) 308 ITR 263 (Guj): (2009) 221 CTR 580 (Guj)	337
DCIT v Corrttech International (P) Ltd (2023) 155 taxmann.com 600 (SC)	1250
DCIT v Credila Financial Services (P) Ltd. (2018) 91 taxmann.com 112 (Mum): (2018) 64 ITR(T) 324 (Mum): (2018) 192 TTJ 511 (Mum)	636
DCIT v Himalaya Machinery (P) Ltd. (2013) 29 taxmann.com 380 (Guj): (2013) 214 Taxman 291 (Guj): (2013) 261 CTR 97 (Guj), Para 12	498
DCIT v M.S.E.B. Holding Co Ltd (2020) 113 taxmann.com 163 (SC)	1330
DCIT v Marudhar Hotels (P) Ltd (1999) 107 Taxman 452: (2000) 245 ITR 138: (1999) 155 CTR 437 (Raj)	1939
DCIT v Modern Motor Works (1996) 87 Taxman 182 (P&H): (1996) 220 ITR 415 (P&H): (1996) 133 CTR 259 (P&H)	2546
DCIT v Narendra Garg & Associates (2016) 71 taxmann.com 103 (Guj)	1098
DCIT v Parveen P. Bharucha (2012) 28 taxmann.com 274 (Bom): (2013) 212 Taxman 166 (Bom): (2012) 355 ITR 218 (Bom), Para 7	497
DCIT v Rohini Builders (2003) 127 Taxman 523 (Guj): (2002) 256 ITR 360 (Guj)	581

DCIT v Rubix Trading (P) Ltd. (2019) 108 taxmann.com 177 (SC): (2019) 265 Taxman 423 (SC)	533
DCIT v Sage Publications Ltd (2017) 79 taxmann.com 118 (SC): (2017) 246 Taxman 57 (SC)	1259,2037
DCIT v Scicom Contact Centre Service (P) Ltd (2026) 184 taxmann.com 650 (Kar)	1401,1407
DCIT v Shantharam (H.V.) (2003) 128 Taxman 34 (Kar): (2003) 261 ITR 435 (Kar): (2003) 180 CTR 300 (Kar)	1457
DCIT v Shaw Wallace & Co Ltd (2001) 114 Taxman 366 (Cal): (2001) 248 ITR 81 (Cal): (2001) 165 CTR 489 (Cal)	1458
DCIT v Shell Global Solutions International BV (2024) 158 taxmann.com 352 (Guj)	2232,2244
DCIT v Shri Khedut Sahkari Khand Udyog Mandli Ltd (2016) 70 taxmann.com 35 (SC)	1331
DCIT v Simplex Concrete Piles (India) Ltd (2012) 25 taxmann.com 283 (SC)	1328,1330
DCIT v Spences Hotel (P) Ltd (2007) 160 Taxman 360 (Kar): (2007) 289 ITR 145 (Kar): (2007) 208 CTR 224 (Kar)	1359,1361,1363,1372
DCIT v Subex Ltd. (2022) 142 taxmann.com 242 (SC): (2022) 289 Taxman 6 (SC)	685
DCIT v Univercell Telecommunications India (P) Ltd. (2023) 146 taxmann.com 371 (Chen - Trib.)	437
DCIT v Vadodara District Co-op. Sugarcane Growers Union Ltd (2016) 73 taxmann.com 172 (SC)	1331
DDIT (E) v Fine Arts Society (2025) 178 taxmann.com 258 (SC): (2025) 307 Taxman 224 (SC)	1785
DDIT (Inv.) v Kundan Care Products Ltd (2020) 113 taxmann.com 91 (SC)	1089
DDIT (Inv.) v State of Gujarat (2009) 319 ITR 292 (Guj)	1110
DDIT (Inv.) v Xiongwei Li (2023) 147 taxmann.com 164 (Del): (2022) 448 ITR 193 (Del)	2539,2540
DDIT v Petroleum Sports Promotion Board (2014) 44 taxmann.com 322 (Del): (2014) 223 Taxman 1 (Del): (2014) 362 ITR 160 (Del)	539
DDIT v Rambhai Patel (2025) 174 taxmann.com 274 (Guj)	1115
Deputy Director (Mineral and Administration) Jagdalpur Mining Officer v DCIT (TDS) (2025) 176 taxmann.com 52 (CTT)	2152,2187,2201
Deputy Director of Inspection (Intelligence) v Vinod Kumar Didwania (1986) 160 ITR 969 (SC)	1084,1125
Deputy/ACIT v Blue Yonder India (P) Ltd (2026) 184 taxmann.com 99 (Kar)	1404
Dera Baba Jodh Sachiar v Union of India (2010) 328 ITR 178 (P&H)	1857,1858
Desai (B.M.) v Ramamurthy (V.), ITO (1958) 34 ITR 409 (Bom)	1693
Detecon Indian Project Office v ITO (1995) 83 Taxman 279 (Del): (1994) 210 ITR 260 (Del): (1995) 123 CTR 416 (Del)	2551
Dev Multicom (P) Ltd v State of Jharkhand (2022) 138 taxmann.com 538 (Jhar): (2023) 454 ITR 48 (Jhar)	2550,2595
Devarajan (I.) v Tamil Nadu Farmers Service Co-Operative Federation (1981) 131 ITR 506 (Mad)	1079,1092
Devas Multimedia (P) Ltd v PCIT (2019) 111 taxmann.com 494: (2020) 268 Taxman 150: (2019) 419 ITR 391 (Kar)	1305
Devendra Somabhai Naik v ACIT (2015) 63 taxmann.com 369 (Guj): (2015) 377 ITR 402 (Guj)	1371
DGIT (Inv.) v DDIT (Inv.) (2021) 127 taxmann.com 349 (Del)	1099,1150
DGIT (Inv.) v Spacewood Furnishers (P) Ltd (2015) 57 taxmann.com 292 (SC)	1081,1098,1116
DGIT v Diamondstar Exports Ltd (2006) 156 Taxman 299 (SC)	1074
Dhanamall Silk Mills v CIT (2000) 111 Taxman 70 (Bom): (1998) 234 ITR 682 (Bom): (1999) 151 CTR 324 (Bom)	1641,1669
Dhanpat Rai Verma v Tax Recovery Officer (2005) 142 Taxman 583 (All): (2004) 268 ITR 215 (All)	1445
Dhansamridhi Finance (P) Ltd v DCIT (2025) 173 taxmann.com 858 (Del)	2327

Table of Cases

91

Dharmadeepti v CIT (1978) 114 ITR 454 (SC)	1713,1720,1735
Dharmakumar C. Kapadia v ACIT (2018) 96 taxmann.com 194 (Bom): (2018) 257 Taxman 239 (Bom)	520
Dharmraj Prasad Bibhuti v ITAT (2019) 109 taxmann.com 388: (2019) 266 Taxman 281: (2020) 421 ITR 497 (Pat)	2779
Dhaval N. Patel v CIT (2014) 44 taxmann.com 211 (Guj): (2015) 231 Taxman 500 (Guj)	1661
Dhowani (Dr. M.S.) v Ranganathan (J.), Second ITO (1992) 65 Taxman 541 (Mad): (1992) 194 ITR 690 (Mad): (1992) 106 CTR 233 (Mad)	2621
Dia Gold Jewels (P) Ltd v PCIT (2025) 173 taxmann.com 230 (Del)	1103
Dia Gold Jewels (P) Ltd v PCIT (2025) 173 taxmann.com 386 (Cal)	1113,1115
Dialust v DCIT (2003) 133 Taxman 810 (Bom)	1113
Diamond Power Infrastructure Ltd v ACIT (2025) 170 taxmann.com 823 (Guj)	2664
Didwania (G.L.) v ITO (1997) 224 ITR 687 (SC): (1997) 140 CTR 273 (SC)	2575
Dilip Surana v CIT (2014) 44 taxmann.com 373 (Kar): (2013) 262 CTR 344 (Kar)	2382
Dilworth v Commissioner of Stamps 1899 AC 99.105-106	16
Dina Nath v CIT (1994) 72 Taxman 174 (J&K): (1993) 204 ITR 667 (J&K)	2670
Dinar Tarcar v ACIT (2022) 137 taxmann.com 171 (Bom): (2022) 286 Taxman 638 (Bom)	1358,1362,1363,1364,1368
Dinesh Chandra v State of M.P. (2000) 241 ITR 780 (MP)	1110
Dinesh Jindal v ACIT (2024) 164 taxmann.com 746: (2024) 469 ITR 32 (Del)	1496
Dinesh Kumar Goel v CIT (2011) 12 taxmann.com 316 (Del): (2011) 201 Taxman 147 (Del)	1534
Dinesh T. Tailor v TRO (2010) 192 Taxman 152 (Bom): (2010) 326 ITR 85 (Bom): (2011) 238 CTR 165 (Bom)	1662
Dineshchandra Bhailalbai Gandhi v TRO (2014) 42 taxmann.com 300 (Guj): (2014) 223 Taxman 268 (Guj): (2014) 362 ITR 380 (Guj): (2014) 267 CTR 243 (Guj)	2279
Dinosaur Steels Ltd v JCIT (2012) 349 ITR 360 (SC): (2012) 25 taxmann.com 554 (SC)	1422
Dinubhai Ishvarlal Patel v K.D. Dixit, ITO (1979) 1 Taxman 510 (Guj): (1979) 118 ITR 122 (Guj)	568
Dipak Dutta v Union of India (2004) 134 Taxman 533 (Cal): (2004) 268 ITR 302 (Cal): (2004) 187 CTR 14 (Cal)	1659
Dipak Kumar Agarwal v Assessing Officer (2024) 160 taxmann.com 69 (Cal)	1093
Dipesh Chandak v Union of India (2004) 140 Taxman 166 (SC): (2004) 270 ITR 85 (SC): (2004) 191 CTR 145 (SC)	2577
DIT (Addl.) v Sudhir Choudhrie (2017) 88 taxmann.com 570 (Del-Trib.): (2017) 55 ITR (T) 681 (Del-Trib.)	102
DIT (CIB) v Ravi Vijay (2012) 25 taxmann.com 176 (Raj): (2012) 209 Taxman 498 (Raj): (2012) 252 CTR 228 (Raj)	2456
DIT (E) v All India Deaf & Dumb Society (2006) 153 Taxman 1 (Del): (2006) 283 ITR 113 (Del): (2005) 198 CTR 376 (Del)	2440,2450
DIT (E) v Bagri Foundation (2010) 192 Taxman 309 (Del): (2012) 344 ITR 193 (Del): (2010) 233 CTR 538 (Del)	1752,1760,1771
DIT (E) v Charanjiv Charitable Trust (2014) 43 taxmann.com 300 (Del): (2014) 223 Taxman 71 (Del): (2014) 267 CTR 305 (Del)	1824
DIT (E) v Chennai Port Trust (2018) 93 taxmann.com 362 (Mad) (2018) 256 Taxman 101 (Mad)	1761
DIT (E) v Delhi Public Schools Society (2018) 100 taxmann.com 80 (SC): (2018) 259 Taxman 404 (SC)	1785
DIT (E) v Framjee Cawasjee Institute (2014) 49 taxmann.com 22 (Bom): (2014) 227 Taxman 266 (Bom) (Mag.): (1993) 109 CTR 463 (Bom)	1763
DIT (E) v Govindu Naicker Estate (2009) 315 ITR 237 (Mad): (2009) 227 CTR 283 (Mad)	1759,1763

DIT (E) v Lala Lajpatrai Memorial Trust (2016) 69 taxmann.com 158 (Bom): (2016) 240 Taxman 557 (Bom): (2016) 383 ITR 345 (Bom)	1785
DIT (E) v Mumbai Education Trust (2016) 76 taxmann.com 347 (SC)	1763
DIT (E) v National Association of Software and Services Companies (2012) 345 ITR 362 (Del)	1740
DIT (E) v Raunaq Education Foundation (2013) 29 taxmann.com 150 (SC): (2013) 213 Taxman 19 (SC): (2013) 350 ITR 420 (SC): (2013) 255 CTR 337 (SC)	1844
DIT (E) v Sheth Mafatlal Gagalbhai Foundation Trust (2001) 249 ITR 533 (Bom)	1810,1811,1812
DIT (E) v Trustees of Singhanian Charitable Trust (1993) 199 ITR 819 (Cal)	1771
DIT (E) v Vishwa Hindu Parishad (2017) 82 taxmann.com 135 (Del): (2017) 248 Taxman 290 (Del): (2017) 394 ITR 411 (Del): (2017) 297 CTR 148 (Del)	1797,1806
DIT (E) v Young Men Christian Association (2014) 49 taxmann.com 72 (Mad): (2014) 227 Taxman 31 (Mad) (Mag)	796,807
DIT (IT) v A.P. Moller Maersk A/S (2015) 59 taxmann.com 105 (Bom): (2015) 232 Taxman 564 (Bom): (2015) 374 ITR 497 (Bom)	1623
DIT (IT) v A.P. Moller Maersk A/S (2015) 63 taxmann.com 303 (SC): (2015) 235 Taxman 513 (SC)	1623
DIT (IT) v Black & Veatch Prichard, Inc. (2019) 107 taxmann.com 290 (SC)	1322
DIT (IT) v Delta Air Lines Inc. (2012) 21 taxmann.com 511 (Bom): (2013) 358 ITR 367 (Bom): (2011) 245 CTR 16 (Bom)	2347
DIT (IT) v G.E. Packaged Power Inc. (2015) 56 taxmann.com 190 (Del): (2015) 230 Taxman 653 (Del): (2015) 373 ITR 65 (Del): (2015) 275 CTR 20 (Del)	2337
DIT (IT) v Jennifer Bhide (2011) 15 taxmann.com 82 (Kar): (2011) 203 Taxman 208 (Kar): (2012) 349 ITR 80 (Kar)	499
DIT (IT) v Maersk Co Ltd (2011) 10 taxmann.com 269 (UTT): (2011) 198 Taxman 518 (UTT): (2011) 334 ITR 79 (UTT)	2090,2227
DIT (IT) v Maersk Line UK Ltd (2014) 42 taxmann.com 250 (Cal): (2014) 223 Taxman 358 (Cal)	772
DIT (IT) v N.G.C. Network Asia LLC (2009) 313 ITR 187 (Bom)	2337
DIT (Inv.) v Echjay Industries (P) Ltd (2025) 175 taxmann.com 846 (SC)	1117
DIT (Inv.) v Gulamnabi (2006) 152 Taxman 55 (MP)	1110,1114
DIT (Inv.) v Payal Selection and Co (2008) 175 Taxman 36 (MP)	1112
DIT (Inv.) v S.R. Batliboi & Co (2010) 186 Taxman 350 (SC)	1089
DIT (Inv.) v Spacewood Furnishers (P) Ltd (2015) 57 taxmann.com 292 (SC)	1101
DIT (Research Statistics Publication & Public Relations) v Dinesh Chander Pandey (2001) 118 Taxman 469 (Del)	1042
DIT v Acme Educational Society (2010) 326 ITR 146 (Del)	1735
DIT v Bharat Diamond Bourse (2003) 126 Taxman 365 (SC): (2003) 259 ITR 280 (SC): (2003) 179 CTR 225 (SC)	1812,1823
DIT v Black & Veatch Prichard, Inc. (2019) 107 taxmann.com 290 (SC)	1330,1332
DIT v Dolphin Drilling Ltd (2014) 42 taxmann.com 264 (Utt): (2014) 221 Taxman 489 (Utt): (2014) 264 CTR 319 (Utt)	2087
DIT v H.C.L. Infosystem Ltd (2005) 144 Taxman 492 (Del): (2005) 274 ITR 261 (Del): (2004) 192 CTR 108 (Del)	2087
DIT v I.B.M. World Trade Corporation. (2020) 120 taxmann.com 151 (Kar): (2021) 276 Taxman 211 (Kar)	887
DIT v Jacobs Civil Incorporated/Mitsubishi Corporation (2010) 194 Taxman 495 (Del): (2011) 330 ITR 578 (Del): (2011) 235 CTR 123 (Del)	2231,2244
DIT v Lufthansa Cargo India (2015) 375 ITR 85: 60 taxmann.com 187 (Del) (para 12)	144
DIT v Maruti Center for Excellence (2012) 21 taxmann.com 474 (Del): (2012) 208 Taxman 236 (Del)	1845
DIT v Mitsubishi Corporation (2006) 155 Taxman 581 (Del): (2007) 295 ITR 64 (Del): (2006) 206 CTR 90 (Del)	2390

Table of Cases

93

DIT v Pariwar Sewa Sansthan (2001) 118 Taxman 587 (Del): (2002) 254 ITR 268 (Del)	1822
DIT v Sikar Charitable Trust (2002) 120 Taxman 886 (Del)	1844
DIT v Sri Ramakrishna Seva Ashrama (2012) 18 taxmann.com 37 (Kar): (2012) 205 Taxman 26 (Kar): (2013) 357 ITR 731 (Kar): (2013) 258 CTR 201 (Kar)	1745,1760
DIT v Wardha Charitable Trust (2002) 120 Taxman 665 (Del)	1843
Director of State Lotteries v Hameed (M.S.) (2001) 114 Taxman 394 (Ker): (2001) 249 ITR 186 (Ker): (2001) 165 CTR 481 (Ker)	2134
Director, Prasar Bharati v CIT (2018) 92 taxmann.com 11 (SC): (2018) 255 Taxman 1 (SC): (2018) 403 ITR 161 (SC): (2018) 302 CTR 9 (SC)	2131
Directorate General of GST Intelligence (DGGI) v S E W Infrastructure Ltd (2026) 184 taxmann.com 494 (SC)	2398
Distt. Council, Jowai Autonomous Distt. v Dwet Singh Rymbai (1986) 4 SCC 38	138
District Mining Officer v DCIT (TDS) (2025) 175 taxmann.com 1008 (CTT)	2152, 2160,2175
Divisional Logging Manager v CIT (2015) 54 taxmann.com 215 (All): (2015) 229 Taxman 432 (All)	2488
Divya Capital One (P) Ltd v ACIT (2022) 139 taxmann.com 461 (Del): (2022) 445 ITR 436 (Del)	1343,1375
Dollar Company v CIT (1977) 107 ITR 280 (Mad)	1360,1366
Doshi (P.V.) v CIT (1978) 113 ITR 22 (Guj)	1337,1361,1364,1369,1371,1375
Doypack Systems Pvt. Ltd v Union of India (1988) 2 SCC 299	26
Dredging Corpn. of India Ltd v ACIT (1996) 217 ITR 511 (AP)	2181
Dredging Corporation of India Ltd v ACIT (2011) 13 taxmann.com 37 (Visakhapatnam - Trib.): (2011) 47 SOT 112 (Visakhapatnam)	952,953,975,980
Drigraj Kuer (Rani) v Amar Krishna Narain Singh (Raj) AIR 1969 SC 444, pp. 449, 451: 1960 (2) SCR 431	23
Drigraj Kuer v Amar Krishna Narain Singh AIR 1960 SC 474, 478: (1960) 2 SCR 431	24
Dulichand Laxminarayan v CIT (1956) 29 ITR 535 (SC)	1672
Dunlop India Ltd v Arun Chandra Sinha, ACIT (1995) 83 Taxman 531 (Cal): (1995) 211 ITR 79 (Cal): (1995) 124 CTR 201 (Cal)	2625
Duo Meadows (P) Ltd v ITO (2019) 107 taxmann.com 416 (Kar): (2019) 265 Taxman 221 (Kar)	2662
Durai Murugan Kathir Anand v CIT (Addl) (2022) 136 taxmann.com 70 (Mad): (2022) 443 ITR 423 (Mad)	1278
Durga Timber Works v CIT (1971) 79 ITR 63 (Del)	2529
Durgappa Lakkanna v ACIT (2022) 138 taxmann.com 14 (Kar)	1078,1117
Dutta (S.K.), ITO v Lawrence Singh Ingty (1968) 68 ITR 272 (SC)	172
Dwarka Dass (L.) v ITO (1956) 29 ITR 60 (All)	2225
Dwarka Prasad v Dwarka Das Saraf (1976) 1 SCC 128	17,18
Dwarkadas Kesardeo Morarka v CIT (1962) 44 ITR 529 (SC)	1253
Dynavision Ltd v ITAT (2008) 171 Taxman 486 (Mad): (2008) 304 ITR 350 (Mad): (2008) 217 CTR 153 (Mad)	1930
E. Infochips (P) Ltd (Earlier E Infochips Ltd) v ACIT (2023) 156 taxmann.com 468 (Guj)	880
E.D. Sassoon & Co Ltd. v CIT (1954) 26 ITR 27 (SC)	93,134
E.I.T. Services India (P) Ltd v PCIT (2019) 111 taxmann.com 494: (2020) 268 Taxman 150: (2019) 419 ITR 391 (Kar)	2001
E.S.S. Singapore Branch v DCIT (2024) 165 taxmann.com 645 (Del): (2025) 473 ITR 541 (Del)	2066,2390,2391
Eapen (E.P.) v ITO (1978) 112 ITR 829 (Ker)	1692
Earthcon Constructions (P) Ltd v Union of India (2024) 162 taxmann.com 391 (Del)	2623
East Coast Commercial Co Ltd v ITO (1981) 128 ITR 326 (Cal)	1349,1352
East End Dwellings Co. Ltd. v Finsbury Borough Council (1952) A.C. 109	132

East India Hotels Ltd v Shekhar Reddy (C.R.), DCIT (1998) 101 Taxman 119 (Kar): (1998) 230 ITR 622 (Kar)	1020
East West Hotels Ltd. v DCIT (2011) 13 taxmann.com 167 (Kar): (2011) 202 Taxman 14 (Kar)	542,544
Eastern Coils (P) Ltd v CIT (1994) 75 Taxman 4 (Cal)	2235
Eastern Investments Ltd. v CIT (1951) 20 ITR 1 (SC)	539
Ebix Singapore Pte Ltd v ACIT (2025) 170 taxmann.com 237 (Del): (2024) 158 taxmann.com 10 (Del): (2024) 463 ITR 139 (Del)	887
Ebrahim (H.) v DCIT (2009) 185 Taxman 11 (Kar): (2011) 332 ITR 122 (Kar): (2009) 227 CTR 646 (Kar)	1660,1662
Echjay Industries (P) Ltd v Rajendra (2024) 161 taxmann.com 78 (All): supra SC note (2025) 175 taxmann.com 846 (SC) (SLP dismissed)	1078
Edelweiss Crossover Opportunities Fund v ITO (2026) 183 taxmann.com 262 (Mum-Trib.)	950
Ekambarappa v ITO (Addl) (1963) 49 ITR 692 (Mysore)	1437
Eko India Financial Services (P) Ltd v ACIT (2021) 132 taxmann.com 154 (Del): (2021) 283 Taxman 584 (Del)	2401
Electrical Instrument Co v CIT (2001) 116 Taxman 807 (Del): (2001) 250 ITR 734 (Del): (2001) 171 CTR 77 (Del)	1204
Emaar MGF Land Ltd v TRO (2014) 46 taxmann.com 151 (Del): (2014) 365 ITR 293 (Del): (2014) 269 CTR 217 (Del)	2296
Emami Ltd v CIT (2011) 12 taxmann.com 64 (Cal): (2011) 200 Taxman 326 (Cal): (2011) 337 ITR 470 (Cal): (2011) 245 CTR 656 (Cal)	2224,2227,2247,2250
Emar Hotels & Investments (P) Ltd v TRO (2007) 288 ITR 308 (Bom): (2007) 210 CTR 482 (Bom)	2281
Embassy Radio & Television (P) Ltd v Union of India (1983) 15 Taxman 519 (Bom): (1984) 150 ITR 678 (Bom): (1984) 38 CTR 214 (Bom)	2296
Emerald Buildings v ACIT (1999) 237 ITR 128 (AP): (1999) 156 CTR 507 (AP)	2612
Emirates Shipping Line, FZE v ADIT (2012) 18 taxmann.com 137 (Del)	1623
Empire Jute Co Ltd. v CIT (1980) 3 Taxman 69 (SC): (1980) 124 ITR 1 (SC): (1980) 17 CTR 113 (SC)	249
eMudhra Ltd v ACIT (2020) 117 taxmann.com 550 (Kar): (2020) 273 Taxman 473 (Kar)	2766
English & Scottish Joint Co-operative Wholesale Society Ltd v CAIT (1948) AC 405 at 415	222
Enterprises (A.M.) v State of Jharkhand (2023) 156 taxmann.com 151 (Jhar)	2624
Entertainment Network (India) Ltd. v Super Cassette Industries Ltd (2008) 13 SCC 30	139
Eplanet Ventures Mauritius Ltd v DIT (2016) 74 taxmann.com 101 (Kar)	2032
Equity Intelligence AIF Trust v CBDT (2025) 176 taxmann.com 903 (Del): (2025) 306 Taxman 214 (Del): (2025) 480 ITR 278 (Del)	951
Ericsson India (P) Ltd v CIT (Addl.) (2020) 117 taxmann.com 381 (Del) (2020) 275 Taxman 227 (Del): (2020) 425 ITR 186 (Del)	1249
Erode Mavatta Valamana Thodakka v Managing Director/Additional Registrar (2023) 153 taxmann.com 71 (Mad): (2023) 294 Taxman 730 (Mad)	2195
Escorts Agents (P) Ltd v CIT (1958) 34 ITR 117 (P&H)	2224
Escorts Farms (Ramgarh) Ltd. v CIT (1996) 88 Taxman 453 (SC): (1996) 222 ITR 509 (SC): (1996) 136 CTR 434 (SC)	443
Escorts Heart Institute & Research Centre Ltd v DCIT (TDS) JP (2017) 87 taxmann.com 184 (Raj): (2017) 251 Taxman 401 (Raj): (2018) 404 ITR 344 (Raj)	2088
Eskay K'n' IT (India) Ltd v DCIT (2015) 54 taxmann.com 22 (Bom): (2015) 229 Taxman 204 (Bom)	1371
Estate Late A.M.K.M. Karuppan Chettiar v CIT (1969) 72 ITR 403 (SC)	1329
Estate of I.A.T. Warde v CIT (1961) 43 ITR 219 (MP)	1540,1558

Table of Cases

95

Estate of Late Rangalal Jajodia v CIT (1971) 79 ITR 505 (SC)	1399,1406
Ester Industries Ltd v Union of India (2013) 35 taxmann.com 35 (Del): (2013) 217 Taxman 21 (Del): (2013) 260 CTR 255 (Del) [9-7-2013]	878
Esthuri Aswathaiah v ITO (1959) 37 ITR 518 (Mys)	2269
Esthuri Aswathaiah v ITO (1963) 49 ITR 977 (Mys)	1616
Esthuri Aswathiah v ITO (1961) 41 ITR 539 (SC)	1324
Eureka Stock and Share Broking Services Ltd v CIT (2017) 82 taxmann.com 10 (SC)	1331
Everest Education Society v ACIT (2024) 164 taxmann.com 744 (Bom)	1715,1871
Everest Flavours Ltd v National Faceless Assessment Centre (2024) 166 taxmann.com 621 (Bom)	1344,1381
Excel Timber (P) Ltd v DCIT and ITO (TDS), Kozhikode (2015) 55 taxmann.com 480 (Ker): (2015) 230 Taxman 279 (Ker)	2200
Excise Commissioner v Mysore Sales International Ltd (2006) 286 ITR 136 (Kar)	2159
Excise Commissioner v Mysore Sales International Ltd (2024) 164 taxmann.com 220 (SC): (2024) 300 Taxman 115 (SC): (2024) 466 ITR 205 (SC)	2148,2174,2181,2186
Express News Papers (P) Ltd v ACIT (2026) 184 taxmann.com 612 (Mad): (2026) 485 ITR 161 (Mad)	1439
Expro Gulf Ltd. v Union of India (2015) 53 taxmann.com 413 (Utt): (2015) 230 Taxman 331 (Utt)	780
Eyeball Media (P) Ltd v CCIT (TDS) (2024) 167 taxmann.com 255 (Mad)	2623
F .A.G. Bearings India Ltd v CCIT (2012) 25 taxmann.com 36 (Guj): (2012) 209 Taxman 360 (Guj): (2013) 256 CTR 413 (Guj)	2393
F.C. Sondhi & Company (India) (P) Ltd. v DCIT (2014) 49 taxmann.com 180 (Asr-Trib.): (2015) 152 ITD 631 (Asr-Trib.)	161
F.C.S. Manufacturing (India) (P) Ltd v DDIT (2022) 144 taxmann.com 304 (Guj)	1099
F.C.S. Manufacturing (India) (P) Ltd v DDIT (Inv.) (2022) 145 taxmann.com 393 (Guj): (2023) 456 ITR 89 (Guj)	2661
Fabsun Engineering (P) Ltd. v ITO (2021) 123 taxmann.com 132 (Kar): (2021) 277 Taxman 328 (Kar), Paras 6 to 8	509
Fabsun Engineering (P) Ltd. v ITO (2022) 145 taxmann.com 509 (Kar): (2023) 291 Taxman 478 (Kar), Para 14	509
Fairdeal Trading Co v Union of India (1993) 70 Taxman 121 (P&H): (1993) 204 ITR 645 (P&H): (1993) 112 CTR 17 (P&H)	2149
Fakir Mohmed Haji Hasan v CIT (2002) 120 Taxman 11 (Guj): (2001) 247 ITR 290 (Guj)	196,585
Farhan A. Shaikh (Mohd.) v DCIT (2021) 125 taxmann.com 253 (Bom): (2021) 280 Taxman 334 (Bom): (2021) 434 ITR 1 (Bom)	2521
Fasttrack Tieup (P) Ltd v Union of India (2025) 172 taxmann.com 541 (Del)	2279
Federation of A.P. Chambers of Commerce and Industry v State of A.P. (2000) 6 SCC 550	26
Fenoplast Ltd v ACIT (2014) 52 taxmann.com 479 (AP & Tel): (2014) 367 ITR 761 (AP & Tel)	1471
Ferguson v McMillan 1954 S.L.T. 109	132
Feroz Shah v CIT (1933) 1 ITR 219 (PC)	1252
Fertilizers & Chemicals Travancore Ltd v DCIT (2015) 57 taxmann.com 264 (Ker): (2015) 233 Taxman 29 (Ker): (2015) 377 ITR 591 (Ker)	2329,2345
Fibre Boards (P) Ltd. v CIT (2015) 62 taxmann.com 135 (SC): (2015) 376 ITR 596 (SC): (2015) 279 CTR 89 (SC)	509,510
Fine Arts Society v DDIT (2024) 159 taxmann.com 776 (Bom)	1715,1722,1870
Firm Mehtab Majid & Co. v State of Madras AIR 1963 SC 928: (1963) 14 STC 355 SC AVI	21
Firm Seth Radha Kishan v Administrator, Municipal Committee, Ludhiana (1963) 50 ITR 187 (SC)	2786

Firoz Tin Factory v ACIT (2012) 24 taxmann.com 125 (Bom): (2012) 209 Taxman 458 (Bom): (2013) 359 ITR 296 (Bom)	2662
Five Star Marine Exports (P) Ltd. v DCIT (2018) 92 taxmann.com 404 (Mad) [3-4-2018]	799
Florida Retirement System v ACIT (IT) (2025) 181 taxmann.com 232 (Mum-Trib.)	896
Footcandles Film (P) Ltd v ITO (2023) 146 taxmann.com 304 (Bom): (2023) 453 ITR 402 (Bom)	2624
Formula One World Championship Ltd v CIT (2017) 80 taxmann.com 373 (SC): (2017) 247 Taxman 153 (SC)	2158,2172
Fortune Infovision (P) Ltd v CIT, TDS (2025) 174 taxmann.com 648 (Raj)	2549,2624
Four Star Granite (P) Ltd v DCIT (2022) 141 taxmann.com 310 (Ker): (2022) 444 ITR 161 (Ker)	2671
Framji Dinshaw Petit Parsee Sanatorium v ACIT (E) (2023) 148 taxmann.com 225 (Bom): (2023) 292 Taxman 251 (Bom)	1763
Franco John v Union of India (2004) 134 Taxman 435 (Ker): (2004) 269 ITR 441 (Ker): (2004) 186 CTR 760 (Ker)	2084
Friends Overseas (P) Ltd v CIT (2004) 136 Taxman 94 (Del): (2004) 269 ITR 268 (Del): (2004) 188 CTR 277 (Del)	1478
Friends Union Oil Mills v ITO (1977) 106 ITR 571 (Ker); ITO v Achhpal Singh (1999) 238 ITR 75 (P&H)	2622
Fuel Supply Co v CIT (1965) 58 ITR 130 (Cal)	1668,1669
Fusion Engineering Products (P) Ltd v Union of India (2023) 155 taxmann.com 577 (Jhar): (2024) 296 Taxman 202 (Jhar)	2550,2594
G. Square Realtors (P) Ltd v ACIT (2024) 169 taxmann.com 50 (Mad)	2660
G.E. Capital Mauritius Overseas Investments v DCIT (2021) 127 taxmann.com 235 (Del): (2021) 433 ITR 270 (Del)	1250
G.E. Capital US Holdings Inc. v DCIT (IT) (2024) 163 taxmann.com 146 (Del): (2024) 299 Taxman 108 (Del): (2024) 468 ITR 746 (Del)	2412,2417,2418
G.E. Energy Parts Inc. v ACIT (2026) 182 taxmann.com 737 (Del): (2026) 485 ITR 665 (Del)	2199
G.E. Energy Parts Inc. v DCIT (2019) 111 taxmann.com 56 (Del): (2020) 423 ITR 93 (Del)	2530
G.E. India Industrial (P) Ltd v ACIT (2021) 129 taxmann.com 122 (Kar)	2224
G.E. India Technology Cen. (P) Ltd v CIT (2010) 187 Taxman 110 (SC)	2135,2156
G.E.M. Sanitary Appliances (P) Ltd v CCIT (2012) 19 taxmann.com 69 (Del): (2012) 209 Taxman 477 (Del): (2012) 342 ITR 238 (Del)	2328
G.K.N. Driveshafts (India) Ltd v ITO (2002) 123 Taxman 802 (Del): (2002) 257 ITR 702 (Del)	1259
G.M. Breweries Ltd v Union of India (2000) 108 Taxman 547 (Bom)	1060,1061
G.M. Modular (P) Ltd v PCIT (2026) 183 taxmann.com 289: (2026) 309 Taxman 365 (Bom)	2412
G.P. Engineering Works Kachhwa v Union of India (2022) 139 taxmann.com 130 (All): (2022) 446 ITR 563 (All)	2623
G.P.L.-RKTCPL JV v National Faceless Assessment Centre, Delhi (2021) 131 taxmann.com 34 (Del)	1285
G.R.S. Hotel (P) Ltd v Union of India (2024) 160 taxmann.com 125 (All): (2024) 298 Taxman 199 (All)	2671
G.V. Films Ltd v Priyadarshan (S.) (2007) 163 Taxman 74 (Mad): (2006) 287 ITR 561 (Mad). [This case is Partly affirmed/Partly reversed in (2009) 178 Taxman 347 (SC)]	1146
G.V. Infosutions (P) Ltd v DCIT (2019) 102 taxmann.com 397 (Delhi): (2019) 261 Taxman 482 (Delhi)	2372
Ganapathy (P.R.) v DCIT (2022) 141 taxmann.com 330 (Mad)	1100
Ganapathy (P.R.) v DCIT (2023) 143 taxmann.com 122 (Mad)	1095

Table of Cases

97

Gandhi (T.D.), ITO v Sudesh Sharma (2015) 55 taxmann.com 281 (P&H): (2015) 230 Taxman 572 (P&H)	2580
Gandhi Realty (India) (P) Ltd v Assistant/Joint/Deputy/ACIT/ITO (2021) 133 taxmann.com 83 (Guj): (2022) 441 ITR 316 (Guj)	1254
Gandhi Trading v ACIT (1999) 239 ITR 337 (Bom): (2000) 158 CTR 512 (Bom)	2657
Ganesh Dass Khanna v ITO (2023) 156 taxmann.com 417 (Del): (2024) 460 ITR 546 (Del)	1348,1349,1351,1352,1354
Ganesh Steel Traders v CIT (2000) 113 Taxman 615 (Pat): (1998) 150 CTR 250 (Pat)	2600
Ganeshdass Bhojraj v CIT (1990) 49 Taxman 146: (1990) 183 ITR 649: (1990) 81 CTR 64 (P&H)	2237,2245
Ganga Devi Somani v State of Gujarat (2021) 128 taxmann.com 154 (Guj): (2021) 282 Taxman 165 (Guj): (2021) 437 ITR 323 (Guj)	1213,2614
Ganga Prasad Maheshwari v CIT (1981) 6 Taxman 363 (All)	1114,1118
Ganga Prasad Sharma v CIT (1981) 132 ITR 87 (MP)	1265,1269,1272,1273
Ganga Sagar v Emperor (1929) 4 ITC 97 (All)	2574
Ganga Saran & Sons (HUF) v ITO (1981) 6 Taxman 248 (Del)	1324,1328,1331,1332
Gangabani Mercantile & Finance (P) Ltd v CIT (2004) 138 Taxman 203 (Gau): (2004) 267 ITR 118 (Gau)	2287
Gangadhar Vishwanath Ranade (1998) 100 Taxman 236/234 ITR 188	2651
Gangadhar Vishwanath Ranade (No. 2) v TRO (1989) 177 ITR 176 (Bom)	2280
Garden Silk Weaving Factory v CIT (1994) 76 Taxman 408 (Guj)	2507
Gaurav Goel v CIT (2001) 116 Taxman 46 (Cal): (2000) 245 ITR 169 (Cal): (2000) 164 CTR 358 (Cal)	2659
Gauri Shankar Chandrabhan v CIT (1976) 103 ITR 772 (SC)	1616
Gauri Shankar Choudhary v CIT (Addl) (1998) 234 ITR 865 (Pat): (1999) 154 CTR 264 (Pat)	1361,1369,1371
Gaurikanta Barkatak v CIT (2009) 181 Taxman 316: (2009) 313 ITR 34: (2009) 227 CTR 153 (Gau)	1613
Gautham Chand Jain v ACIT (2025) 173 taxmann.com 172 (Mad): (2025) 304 Taxman 640 (Mad) [4-3-2025]	824
Gee City Builders (P) Ltd v CIT (2017) 88 taxmann.com 688 (P&H): (2017) 395 ITR 160 (P&H)	1927
Gem Nuts & produce Exports Co (P) Ltd v PCIT-1 (2025) 178 taxmann.com 256 (Bom) [25-8-2025]	839,864
General Traders v PCCIT (2025) 180 taxmann.com 497 (Jhar)	2671
Genesys International Corp. Ltd. v ACIT (2025) 173 taxmann.com 438 (Bom): (2025) 479 ITR 795 (Bom) [24-3-2025]	686
Genpact India (P) Ltd v ACIT, OSD (2024) 166 taxmann.com 256 (Del): (2024) 301 Taxman 126 (Del): (2025) 474 ITR 48 (Del)	1352,1353
George (K.V.) v CIT (2014) 42 taxmann.com 261 (Ker)	797
George John v CIT (1999) 102 Taxman 165 (Ker): (1998) 232 ITR 692 (Ker): (1998) 146 CTR 435 (Ker)	1452
George Joseph (M.) v DCIT (2021) 130 taxmann.com 279 (Kar): (2021) 282 Taxman 386 (Kar): (2022) 440 ITR 589 (Kar)	505
George Talkies v CIT (1988) 171 ITR 386 (Raj)	1695
Gestetner Duplicators Pvt. Ltd. v CIT (1979) 1 Taxman 1 (SC): (1979) 117 ITR 1 (SC): (1979) 8 CTR 371 (SC)	253
Ghulam Hyder Bundally v CIT (1936) 10 ITC 141 (Sind)	1561
Gian Castings (P) Ltd v CBDT (2022) 140 taxmann.com 319 (SC): (2022) 288 Taxman 167 (SC)	1338,1380
Gills Benny v CCIT (2012) 28 taxmann.com 74 (Ker)	2329
Ginarajan (T.K.) v CIT (2013) 36 taxmann.com 583 (SC): (2013) 217 Taxman 323 (SC): (2013) 356 ITR 618 (SC): (2013) 261 CTR 121 (SC)	203
Giridharilal Goenka v CIT (1986) 179 ITR 122 (Cal): (1989) 80 CTR 140 (Cal)	305

Girnar Investment Ltd v CIT (2012) 17 taxmann.com 69 (Del): (2012) 204 Taxman 569 (Del): (2012) 340 ITR 529 (Del): (2012) 247 CTR 509 (Del)	2262
Give Foundation v JDIT (E) (2025) 180 taxmann.com 319 (Guj): (2026) 308 Taxman 38 (Guj): (2026) 484 ITR 602 (Guj)	1764
Glittre D/5 I/S Garonne (A.S.) v CIT (1997) 91 Taxman 286 (SC): (1997) 225 ITR 739 (SC): (1997) 140 CTR 97 (SC)	1621,1622
Global Earth Properties & Developers (P) Ltd v Union of India (2026) 183 taxmann.com 64 (Bom)	1376
Global Organisation for Development v CIT (E) (2024) 162 taxmann.com 633 (Tel)	1798
Global Visa Services (P) Ltd v PCIT (2024) 167 taxmann.com 11 (Del)	2567,2623
Goa Salaried Tax Payers Association v Union of India (2003) 129 Taxman 936 (Bom): (2001) 249 ITR 195 (Bom): (2001) 168 CTR 416 (Bom)	151
Gobindlal Bangur v ITO (1971) 79 ITR 364 (Cal)	1595
Godbole (P.V.), ITO v Jagannath Fakirchand (1963) 49 ITR 88 (SC)	1399,1406
Godfrey Phillips India Ltd v State of U.P. AIR 2005 SC 1103: (2005) 2 SCC 515	86
Godhra Electricity Co. Ltd. v CIT 1997 (4) TMI 4 (SC)	134
Godrej & Boyce Manufacturing Company Ltd. v DCIT (2017) 81 taxmann.com 111 (SC): (2017) 247 Taxman 361 (SC): (2017) 394 ITR 449 (SC): (2017) 295 CTR 121 (SC)	199
Godrej & Boyce Mfg. Co. Ltd. v DCIT (2010) 194 Taxman 203 (Bom): (2010) 328 ITR 81 (Bom): (2010) 234 CTR 1 (Bom)	198
Goel (D.C.) v Verma (B.L.) (1974) 93 ITR 63 (Del)	2547
Goetze (India) Ltd v CIT (2006) 157 Taxman 1: (2006) 284 ITR 323: (2006) 204 CTR 182 (SC)	1189
Gokal Chand Rattan Chand v Union of India (2024) 163 taxmann.com 222 (P&H)	2278,2299
Golden Gate Properties Ltd v ITD (2019) 107 taxmann.com 302 (Kar): (2019) 265 Taxman 213 (Kar): (2019) 416 ITR 399 (Kar)	2593
Gondia Beedi Leaves Contractors Association v Union of India (2019) 111 taxmann.com 355 (Bom): (2019) 267 Taxman 528 (Bom)	2150
Goodyear India Ltd v CIT (2000) 112 Taxman 419: (2000) 246 ITR 116: (2000) 162 CTR 286 (Del)	1940
Google Asia Pacific Pte Ltd v CIT (2022) 137 taxmann.com 486 (Del): (2022) 286 Taxman 592 (Del)	2135
Gopal Das Gupta v Union of India (1971) 80 ITR 200 (Cal)	1143,1144
Gopal Singal v ACIT (2013) 30 taxmann.com 74 (P&H)	1468,1469
Gopalakrishnan (N.) v CIT (1999) 105 Taxman 482 (Mad)	2506
Gopinatha Pillai v TRO (2025) 170 taxmann.com 670 (Ker)	2649
Gordhanbhai Kahandas Dalwadi v CIT (1981) 127 ITR 664 (Guj): (1981) 21 CTR 177 (Guj)	490
Gordhanbhai Nagardas Patel v DCIT (2017) 82 taxmann.com 455 (Guj): (2017) 249 Taxman 604 (Guj): (2017) 398 ITR 307 (Guj)	1096,2338
Gouri Prasad Bagaria v CIT (1961) 42 ITR 112 (SC) [10-1-1961]	577
Goverdhan Lal Jagadish Kumar v CIT (1956) 29 ITR 591 (All)	2269
Government of India v Inturi Rama Rao (2022) 139 taxmann.com 511 (Kar): (2022) 288 Taxman 56 (Kar)	1928
Government of India, Ministry of Finance, Department of Revenue (CBDT) v Inbavalli (R.) (2017) 84 taxmann.com 105: (2017) 249 Taxman 476: (2018) 400 ITR 352: (2018) 301 CTR 225 (Mad)	2567
Government of Madhya Pradesh v TRO (2008) 171 Taxman 466 (MP): (2008) 217 CTR 137 (MP)	2149
Govind Saran Ganga Saran v CST AIR 1985 SC 1041: 1985 (Supp) SCC 205	85
Govinda Chetty (V.) v CIT (1998) 231 ITR 615 (Mad): (1998) 144 CTR 237 (Mad)	1214
Govinda Choudhury & Sons v ITO (1977) 109 ITR 370 (Ori)	1386,1387,1389
Govindlal Chhaganlal Patel v Agricultural Produce Market Committee (1975) 2 SCC 482, 487, 488	24

Table of Cases

Table of Cases		99
Gowthaman S v ITO (2025) 180 taxmann.com 426 (Mad)		1544
Goyal (S.P.) v DIT (Inv), Government of India (2006) 152 Taxman 481 (Del): (2007) 288 ITR 595 (Del): (2006) 202 CTR 169 (Del)		2787
Grandhi Sri Venkata Amarendra v JCIT (2024) 167 taxmann.com 352 (AP): (2024) 301 Taxman 516 (AP)		797
Grantha Mandir v CIT (1988) 36 Taxman 68 (Ori): (1988) 172 ITR 287 (Ori): (1988) 72 CTR 81 (Ori)		2381
Graphite India Ltd v DCIT (2023) 147 taxmann.com 372 (Cal): (2022) 448 ITR 292 (Cal)		2400
Grasim Industries Ltd v CCIT (2024) 168 taxmann.com 694 (Bom): (2025) 302 Taxman 194 (Bom)	2227,2232,2236,2247	
Great Eastern Shipping Co Ltd. v National Faceless Assessment Centre/National e-Assessment Centre (2023) 157 taxmann.com 442 (Bom): (2024) 463 ITR 145 (Bom)		435
Great Lakes Carbon Corporation (No. 2). v CIT (1993) 202 ITR 133 (Cal)		886
Greatship (India) Ltd v ACIT (2022) 143 taxmann.com 171 (Bom): (2022) 289 Taxman 334 (Bom)		2400
Greatway (P) Ltd v ACIT (1992) 64 Taxman 421 (P&H): (1993) 199 ITR 391 (P&H): (1992) 105 CTR 82 (P&H)		2547
Greaves Electric Mobility Ltd v ACIT (2025) 176 taxmann.com 275 (Mad)		2401
Gudivada Madhava Rao v ITO (1959) 35 ITR 481 (AP)		1642
Gujarat Co-operative Milk Marketing Federation Ltd v ITO (2018) 96 taxmann.com 11 (Guj): (2018) 257 Taxman 311 (Guj): (2020) 424 ITR 247 (Guj)		2085
Gujarat Petrosynthese Ltd. v CIT (Addl) (2015) 55 taxmann.com 436 (Guj): (2015) 230 Taxman 318 (Guj)		459
Gujarat Power Corpn. Ltd v ACIT (2012) 26 taxmann.com 51 (Guj)	1327,1332	
Gujarat State Board of School Textbooks v ACIT (2016) 75 taxmann.com 281 (Guj): (2016) 243 Taxman 311 (Guj)		1781
Gujarat State Board of School Textbooks v ACIT (2016) 76 taxmann.com 312 (Guj)		1781
Gujarat State Plastic Manuf. Association v DDIT (Ahmedabad) (2014) 51 taxmann.com 372 (SC): (2014) 227 Taxman 380 (SC)		1251
Gujarat Television (P) Ltd. v ACIT (2018) 94 taxmann.com 400 (Guj) [SLP Dismissed (2018) 94 taxmann.com 400 (Guj)]		579
Gulab & Co v Superintendent of Central Excise (Prev.) (1975) 98 ITR 581 (Mad)		1076
Gulab Chand v CIT (2001) 119 Taxman 44 (P&H): (2001) 252 ITR 719 (P&H): (2001) 171 CTR 132 (P&H): (2001) 119 Taxman 44 (P&H)		1531
Gulabchand Motilal v CIT (1987) 34 Taxman 456 (MP): (1988) 174 ITR 117 (MP): (1987) 66 CTR 75 (MP)	1363,1367	
Gulbanu Razack v ACIT (1990) 186 ITR 226 (AP)		2389
Gunjan Girishbhai Mehta v Director of Investigation (2017) 80 taxmann.com 23 (SC)		1117
Gunwant Singh Saluja v State of Jharkhand (2023) 155 taxmann.com 429: (2024) 296 Taxman 302 (Jhar)		2566
Gunwant Singh Saluja v State of Jharkhand (2023) 156 taxmann.com 172 (Jhar)		2566
Gupta (L.R.) v Union of India (1991) 59 Taxman 305 (Del)		1080
Gupta (S.C.) v State (2002) 123 Taxman 691 (Del): (2002) 257 ITR 272 (Del): (2002) 172 CTR 657 (Del)		2588
Gupta Construction Co v ITO (2004) 135 Taxman 88 (P&H): (2003) 260 ITR 415 (P&H)		2601
Gurjinder Singh v Union of India (2025) 170 taxmann.com 747 (P&H)		1287
Gurmej Singh v PCIT (2019) 104 taxmann.com 207 (MP): (2019) 263 Taxman 636 (MP)		718
Gurmit Singh Vilku v PCIT (2024) 160 taxmann.com 680 (MP): (2024) 298 Taxman 247 (MP)		719

Gurnam Singh v CIT (2008) 170 Taxman 160 (P&H); (2010) 327 ITR 278 (P&H), Para 3	491
Gurpreet Singh Sehgal v ITO (1998) 99 Taxman 524 (P & H); (1996) 222 ITR 608 (P&H); (1996) 136 CTR 82 (P&H)	1662
Guru Nanak Enterprises v ITO (2005) 149 Taxman 565; (2005) 279 ITR 30; (2005) 199 CTR 710 (SC)	2564
Gururaj Mini Roller Flour Mills v ACIT (2015) 56 taxmann.com 336 (AP & Tel); (2015) 231 Taxman 662 (AP & Tel); (2015) 370 ITR 50 (AP and Tel); (2015) 277 CTR 53 (AP & Tel)	805
Gururaj Mini Roller Flour Mills v CIT (Addl.) (2015) 56 taxmann.com 336 (AP & Tel); (2015) 231 Taxman 662 (AP & Tel)	2452
Gwalior Rayon Silk Co Ltd v CIT (1983) 14 Taxman 99 (MP); (1983) 140 ITR 832 (MP); (1983) 37 CTR 351 (MP)	2184
Gyan Kumar Agarwal v ACIT (2025) 170 taxmann.com 499 (Tel)	1470
H. A. Shah & Co v CIT (1958) 34 ITR 401 (Bom)	1365
H.D.F.C. Bank Ltd v ACIT (2014) 44 taxmann.com 347 (Bom); (2013) 354 ITR 77 (Bom)	2400
H.D.F.C. Bank Ltd v State of Bihar (2024) 167 taxmann.com 600 (SC); (2024) 301 Taxman 538 (SC); (2024) 468 ITR 650 (SC)	2537
H.D.F.C. Bank v State of Bihar (2022) 140 taxmann.com 443 (Pat)	1080,1093
H.D.F.C. Bank v State of Bihar (2022) 144 taxmann.com 367 (Pat)	1102
H.G. Misra & Co v Appellate ACIT (1969) 72 ITR 489 (All)	2819
H.H. Maharaja Raja Pawar Dewas v CIT (1983) 15 Taxman 363 (MP); (1982) 138 ITR 518 (MP)	1283
H.H. Maharaja Rana Hemant Singhji v CIT (1976) 103 ITR 61 (SC)	417
H.H. Maharaja Vibhuti Narain Singh (1967) 65 ITR 364	159
H.K. Jewels (P) Ltd v ADIT (2025) 173 taxmann.com 143 (Bom)	1079,1092
H.K. Jewels (P) Ltd v ADIT (2025) 173 taxmann.com 402 (Guj)	1104
H.K. Jewels (P) Ltd v ADIT (2025) 180 taxmann.com 664 (Bom)	1092
H.M.T. Ltd v CIT (2004) 140 Taxman 606 (P & H); (2005) 274 ITR 544 (P&H); (2004) 191 CTR 62 (P&H)	2487,2523
H.R.S. Murthy v Collector of Chittoor AIR 1965 SC 177; (1964) 6 SCR 666	140,141
H.T. Power Structure (P) Ltd v Sharma (R.P.) (2008) 166 Taxman 122 (Guj); (2008) 299 ITR 363 (Guj); (2008) 218 CTR 170 (Guj)	2543
Haji Ghulam Husain & Sons v CIT (1957) 31 ITR 231 (All)	1966,1968
Hallay Mathew (V.) v State of Kerala (1971) 79 ITR 72 (Ker)	2549
Hameed (T.V.) v Union of India (2012) 17 taxmann.com 163 (Ker); (2012) 205 Taxman 83 (Ker)	2371
Hansraj Gordhandas v CCEE & Customs (1969) 2 SCR 253; AIR 1970 SC 755 23 (1988) 2 SCC 299	26
Hanuman Prasad Agarwal v ITO (1965) 57 ITR 633 (All)	2287
Hanutram Chandanmul v CIT (1953) 23 ITR 505 (Pat)	1929
Happy Science Bodhgaya India v PCCIT (2025) 175 taxmann.com 997 (Patna)	1447
Harbans Kaur Bhatia v CIT (2005) 145 Taxman 54 (MP); (2005) 274 ITR 298 (MP); (2005) 193 CTR 725 (MP); (2005) 145 Taxman 54 (MP)	1530
Hardeodas Jagannath v ITO (1961) 43 ITR 562 (Gau)	1266,1269,1270,1273
Hardip Singh (S.) v ITO (1979) 2 Taxman 1 (SC); (1979) 118 ITR 57 (SC); (1979) 12 CTR 147 (SC)	1662
Haren Textiles (P) Ltd v PCIT (2021) 132 taxmann.com 39 (Bom); (2022) 284 Taxman 58 (Bom)	2419
Hari Chand v ITSC (2025) 177 taxmann.com 551 (SC)	2345
Hari Kishan Sharma v Government of NCT of Delhi (2024) 166 taxmann.com 688 (Del)	2205,2221,2373
Hari Nandan Agarwal (HUF) v ITO (1986) 25 Taxman 147 (All); (1986) 159 ITR 816 (All); (1986) 49 CTR 304 (All)	2381

Table of Cases

101

Hari Om Jindal v CCIT (2010) 8 taxmann.com 188 (All)	2508
Hari Sharan Sarraf v CIT (1991) 55 Taxman 264 (All)	2505
Hari Singh v ITO (2001) 118 Taxman 379 (P&H)	2660
Harigovind v ACIT Non-Corporate Circle (2025) 179 taxmann.com 415 (Mad)	1103
Harinder Singh Brar (Col. Sir) v ITO (2006) 282 ITR 371 (P&H): (2006) 202 CTR 536 (P&H)	1360,1367,1373
Hariprasad Shiv Shankar Sukla v Divelkar (A.D.) AIR 1957 SC 121, 126:1957 SCR 121	25
Hariram Dholandas v Collector of Kurnool (1959) 37 ITR 375 (AP)	2280
Harish Kumar Singal v ACIT (2005) 144 Taxman 449 (P&H): (2005) 276 ITR 355 (P&H) (2005) 193 CTR 265 (P&H)	1482
Harish Textile Engrs. Ltd v DCIT, Special Range (2015) 63 taxmann.com 66: (2016) 236 Taxman 420: (2015) 379 ITR 160 (Bom)	2778
Harjeet Surajprakash Girotra v Union of India (2019) 108 taxmann.com 491 (Bom): (2019) 266 Taxman 29 (Bom)	2671
Harkawat & Co v Union of India (2010) 187 Taxman 33 (MP): (2010) 328 ITR 624 (MP)	2601
Harnam Singh Suri (S.) v CBDT (1983) 15 Taxman 52 (Del): (1984) 145 ITR 159 (Del)	1146
Harprashad & Co Ltd v Pahuja (A.N.), Inspecting Assistant Commissioner (1997) 92 Taxman 26 (Del): (1998) 229 ITR 101 (Del)	2585
Harsha Sunil Shah v ACIT (2024) 168 taxmann.com 594 (Mad)	2173
Harshila Chordia v ITO (2008) 298 ITR 349 (Raj): (2007) 208 CTR 208 (Raj)	303
Harsiddh Specific Family Trust v JCIT (2013) 35 taxmann.com 544 (Guj): (2013) 216 Taxman 199 (Guj) (Mag.): (2013) 353 ITR 500 (Guj)	1361,1363,1371
Hasmukh Nanalal Parekh v ITO (2025) 179 taxmann.com 288 (Guj): (2025) 307 Taxman 427 (Guj)	1447
Hazarat Pirmahomed Shah Saheb Roza Committee v CIT (1967) 63 ITR 490 (SC)	1751
Hazari Lal v CIT (2012) 20 taxmann.com 714 (P&H): (2011) 336 ITR 290 (P&H)	1530
Hazari Ram Mohan Ram v CIT (1962) 46 ITR 766 (All)	1437
Hazoor Singh v CIT (1986) 160 ITR 746 (P&H)	1552
Health Bio Tech Ltd v DCIT (2023) 156 taxmann.com 220 (P&H): (2023) 459 ITR 349 (P&H)	2601
Healy v State of UP (1969) 1 SCC 149, 153	23
Heckett Engineering Co v CIT (1979) 120 ITR 417 (Patna)	2830
Helvering v Gregory 69 F 2d 809 (2nd Cir 1934)	27
Hema Mohnot v State by CCIT (1992) 198 ITR 410 (Mad)	2604
Hemalatha Rathi v ITO (2023) 147 taxmann.com 206 (Tel)	1361,1368,1373
Hemant Mahipatray Shah v Anand Upadhyay (2024) 165 taxmann.com 605 (Bom): (2025) 482 ITR 1 (Bom)	2548
Henri Isidore v CIT (1999) 240 ITR 247 (Mad): (2001) 166 CTR 161 (Mad)	2534
Hetal Mayurkumar Patel v ACIT (2025) 176 taxmann.com 244 (Guj)	434
Hexa Steel and Power (P) Ltd v National Faceless Assessment Centre, Delhi (2025) 171 taxmann.com 539 (Ori)	1232
Hexaware Technologies Ltd v ACIT (2024) 162 taxmann.com 225: (2024) 464 ITR 430 (Bom)	1343
Hidayatullah National Law University v National Faceless Assessment Center, Income Tax Department, Ministry of Finance, Delhi (2025) 172 taxmann.com 279 (Chhattisgarh)	2807
Hillwood Furniture (P) Ltd v ITO (2015) 59 taxmann.com 265 (Ker): (2015) 232 Taxman 763 (Ker): (2015) 275 CTR 429 (Ker) (Mag.)	2150
Himangshu Sekhar Chakravorty v TRC (1986) 28 Taxman 228 (Gau): (1987) 164 ITR 540 (Gau): (1986) 56 CTR 296 (Gau)	2282
Hind Condensors Ltd v CIT (1998) 97 Taxman 495: (1998) 230 ITR 830: (1998) 148 CTR 38 (Bom)	2237

Hind Samachar Ltd v Union of India (2008) 169 Taxman 302 (P&H): (2011) 330 ITR 266 (P&H): (2008) 217 CTR 637 (P&H)	1202,2763
Hind Wire Industries Ltd v CIT (1995) 212 ITR 639 (SC): (1995) 80 Taxman 79 (SC): (1995) 124 CTR 219 (SC)	1416,1423
Hindoostan Mills Ltd v DCIT (2023) 152 taxmann.com 628 (Bom): (2023) 294 Taxman 362 (Bom)	606
Hindustan Construction Co Ltd v Gaitonde (V.S.) (1965) 56 ITR 241 (SC)	2397
Hindustan Scientific Glass & Fancy Glass Wares v CIT (1997) 95 Taxman 399 (All)	2507
Hindustan Tin Works Ltd v CIT (2005) 145 Taxman 122 (Del): (2005) 275 ITR 43 (Del): (2005) 199 CTR 207 (Del)	1931
Hindustan Unilever Ltd. v DCIT (2010) 191 Taxman 119 (Bom): (2010) 325 ITR 102 (Bom): (2011) 237 CTR 287 (Bom)	497
Hindusthan Tea Trading Co Ltd v CIT (2003) 129 Taxman 601 (Cal)	1063
Hiralal Bhagwati v CIT (2000) 246 ITR 188 (Guj)	1857
Hiralal Rattanlal v State of UP 31 STC 178: AIR 1973 SC 1034: (1973) 1 SCC 216, 225: 1972) 2 SCR 802	17
Hiranandani Foundation v JDIT (E) (2013) 37 taxmann.com 364 (Bom): (2014) 221 Taxman 49 (Bom): (2013) 359 ITR 29 (Bom): (2013) 262 CTR 422 (Bom)	1797
Hirday Narian v ITO (1970) 78 ITR 26 (SC): AIR 1971 SC 33, 36: (1970) 1 SCR 683	23,1415
Hiren Vasantlal Shah v ACIT (2012) 19 taxmann.com 241: (2013) 212 Taxman 23 (Guj)	2778
Hirotec India (P) Ltd v Assessing Officer (2023) 156 taxmann.com 16 (Mad)	1255
Hive Communication (P) Ltd. v CIT (2011) 12 taxmann.com 287 (Del): (2011) 201 Taxman 99 (Del): (2013) 353 ITR 200 (Del)	303
Holiday Developers (P) Ltd v ITO (2024) 159 taxmann.com 178 (Bom)	1376,1379
Home Finders Housing Ltd v ITO (2018) 94 taxmann.com 84: (2018) 256 Taxman 59 (SC)	1329,1338
Hongkong and Shanghai Banking Corporation Ltd v ITO, TDS (2026) 184 taxmann.com 24 (Bom): (2026) 309 Taxman 539 (Bom)	2185,2394
Hope Textiles Ltd v Union of India (1994) 73 Taxman 188 (SC): (1994) 205 ITR 508 (SC): (1994) 117 CTR 314 (SC)	1406
Hopkin & Williams (Travancore) Ltd. v CIT (1967) 64 ITR 76 (Ker)	244
Hosmat Hospital (P) Ltd v ACIT (TDS) (2022) 139 taxmann.com 77 (Kar): (2022) 440 ITR 149 (Kar): (2016) 67 taxmann.com 346 (Kar)	2089
Hotel Centre Point v ITO (2024) 160 taxmann.com 604 (Guwahati-Trib.): (2024) 111 ITR (T) 502 (Guwahati - Trib.): (2024) 206 ITD 565 (Guwahati - Trib.)	177
Howard v Bodinton (1887) 2 PD 203	23
Howden Solyvent India (P) Ltd v ITO (2024) 168 taxmann.com 468 (Mad)	2298
Huawei Telecommunications (India) Company (P) Ltd v Union of India (2023) 150 taxmann.com 298 (Delhi)	1101
Huawei Telecommunications India Company (P) Ltd v ACIT (2024) 169 taxmann.com 732 (Del)	1404
Huawei Telecommunications India Company (P) Ltd v ACIT (2025) 173 taxmann.com 396 (Del)	2400
Hughes Services v Union of India (1993) 66 Taxman 446 (Del): (1992) 196 ITR 338 (Del)	2794
Humayun Suleman Merchant v CCIT (2016) 73 taxmann.com 2 (Bom): (2016) 242 Taxman 189 (Bom): (2016) 387 ITR 526 (Bom), Para 6(e)	506
Hunter Douglas Australia Pty. v Perma Blinds 1970 (44) A.L.J.R. 257	132
Hyosung Corporation v AAR (2016) 66 taxmann.com 217 (Del): (2016) 238 Taxman 401 (Del): (2016) 382 ITR 371 (Del)	2036
Hyundai Motor (I.) Ltd v Secretary, Income Tax Department, Bangalore (2020) 120 taxmann.com 235: (2021) 276 Taxman 453 (Mad)	1305

Table of Cases

103

I.B.M. India (P) Ltd v DCIT (2024) 158 taxmann.com 70 (Kar): (2024) 297 Taxman 105 (Kar)	2366
I.B.S. Software (P) Ltd v Union of India (2024) 158 taxmann.com 209 (Ker): (2024) 297 Taxman 195 (Ker)	2419
I.B.S. Software (P) Ltd v Union of India (2026) 185 taxmann.com 351 (Ker)	2419
I.C.A.I. v Union of India (2003) 128 Taxman 808 (Ker): (2002) 256 ITR 98 (Ker): (2002) 174 CTR 250 (Ker)	2739
I.C.D.S. Ltd. v CIT (2013) 29 taxmann.com 129 (SC): (2013) 212 Taxman 550 (SC): (2013) 350 ITR 527 (SC): (2013) 255 CTR 449 (SC)	277
I.C.I.C.I. Bank Ltd v TRO (2019) 105 taxmann.com 257 (AP & Tel): (2019) 411 ITR 518 (AP & Tel)	2651
I.F.G.L. Refractories Ltd. v Union of India (2023) 156 taxmann.com 487 (Cal): (2024) 296 Taxman 553 (Cal): (2024) 463 ITR 649 (Cal) [3-10-2023]	684
I.R.C. v Ayrshire Employers' Mutual Insurance Association Ltd (1946) 1 All ER 637, 641 (HL)	27
I.R.C. v Wolfson (1949) 1 All ER 865, 868	27
I.T.C. Ltd. v CIT (TDS) (2016) 68 taxmann.com 323 (SC): (2016) 239 Taxman 372 (SC): (2016) 384 ITR 14 (SC): (2016) 286 CTR 126 (SC)	202,209,2083
I.T.D. v Vishweshwara Rao Chava (2025) 171 taxmann.com 763 (Kar): (2025) 304 Taxman 66 (Kar): (2025) 476 ITR 599 (Kar)	2548,2600
I.V.R.C.L.-KBL (JV) v ACIT (2016) 67 taxmann.com 224 (AP): (2016) 239 Taxman 152 (AP)	2067
Ian Peter Morris v ACIT (2016) 76 taxmann.com 271 (SC): (2017) 244 Taxman 219 (SC): (2016) 389 ITR 501 (SC): (2017) 291 CTR 15 (SC)	2337,2345
Idea Cellular Ltd v DCIT (2008) 301 ITR 407 (Bom)	1327,1328,1332
Ilaben Ramanlal Zariwala v Union of India (1979) 118 ITR 852 (Guj): (1979) 12 CTR 217 (Guj)	2659
Ilahia Trust v CIT (2022) 145 taxmann.com 582 (SC): (2023) 291 Taxman 200 (SC)	1823
Illuri Subbayya Chetty & Sons v State of Andhra Pradesh (1963) 50 ITR 93 (SC)	2785
Imageads & Communications (P) Ltd v ITO (2025) 172 taxmann.com 87 (Bom): (2025) 304 Taxman 47 (Bom)	2164
Imperial Chit Funds (P) Ltd v ITO (1996) 85 Taxman 513 (SC): (1996) 219 ITR 498 (SC): (1996) 133 CTR 505 (SC)	1653
Imperial Shipping Service v Assessment Unit, Income Tax Department, National e-Assessment Centre, Delhi (2024) 163 taxmann.com 224 (Mad)	825
Inayat Hussain v Union of India (1980) 122 ITR 227 (Bom)	2646,2648
Income-tax Bar Association v CCIT (1990) 182 ITR 43 (Guj): (1989) 80 CTR 52 (Guj)	2328
Income Tax Department v Shivakumar (D.K.) (2022) 140 taxmann.com 329 (SC)	1099
Income Tax Department v Shivakumar (D.K.) (2022) 145 taxmann.com 78 (SC)	1089
Income-tax Department v Confident Projects India (P) Ltd (2022) 135 taxmann.com 360 (SC): (2022) 286 Taxman 224 (SC)	2758
IT-AO v Shobhan Shantilal Doshi (2026) 182 taxmann.com 555 (SC): (2026) 309 Taxman 172 (SC)	2068
ITAT v DCIT (1996) 85 Taxman 60 (SC): (1996) 218 ITR 275 (SC): (1996) 131 CTR 59 (SC)	1928
ITO (Addl.) v Alfred (E.) (1962) 44 ITR 442 (SC)	2273
ITO (Addl.) v Ponkunnam Traders (1976) 102 ITR 366 (Ker)	1230
ITO (Addl.) v Thimmayya (A.) (1965) 55 ITR 666 (SC)	1613
ITO (TDS) v Aditya Institute of Technology and Management (2025) 170 taxmann.com 708 (SC): (2025) 472 ITR 638 (SC)	2550,2595,2624
ITO (TDS) v Aditya Institute of Technology and Management (2025) 173 taxmann.com 569 (SC): (2025) 304 Taxman 661 (SC)	2595
ITO (TDS) v Thanjavur District Central Co-operative Bank Ltd (2024) 158 taxmann.com 490 (Mad): (2024) 465 ITR 286 (Mad)	2194

ITO v Abdul Kassim (T.M.K.) (1962) 46 ITR 149 (SC)	1540,2278
ITO v Adarsh Construction Company (1968) 70 ITR 796 (All)	1266,1269,1273
ITO v Adinath Cooperative Bank Ltd (2012) 23 taxmann.com 330 (Guj): (2012) 208 Taxman 430 (Guj): (2012) 252 CTR 222 (Guj)	2495,2523
ITO v Akash Ceramics (P) Ltd. (2024) 168 taxmann.com 407 (Guj)	534
ITO v Anil Kumar (1992) 196 ITR 638 (P&H)	2547
ITO v Anil Tuteja (2024) 158 taxmann.com 203 (Del): (2024) 463 ITR 6 (Del)	2559,2587,2588
ITO v Arihant Tiles & Marbles (P) Ltd (2010) 186 Taxman 439 (SC): (2010) 320 ITR 79 (SC): (2009) 227 CTR 513 (SC) [2-12-2009]	666
ITO v Aruna Surulkar (2025) 174 taxmann.com 141 (SC)	468
ITO v Arunagiri Chettiar (1996) 86 Taxman 330 (SC): (1996) 220 ITR 232 (SC): (1996) 134 CTR 167 (SC)	1687,1688
ITO v Atchaiah (Ch.) (1996) 84 Taxman 630: 218 ITR 239 (SC)	1591
ITO v Autofil (1990) 52 Taxman 343: (1990) 184 ITR 47: (1990) 86 CTR 57 (AP)	2563
ITO v Bafna Textiles (1987) 164 ITR 281: (1987) 166 ITR 685 (SC)	1083,1125
ITO v Ch. Atchaiah (1996) 84 Taxman 630 (SC): (1996) 218 ITR 239 (SC): (1996) 130 CTR 404 (SC)	87
ITO v Chintan Jadavbhai Patel (2018) 91 taxmann.com 426 (SC)	1326
ITO v Chitalia Builders (2015) 54 taxmann.com 341 (Guj): (2015) 229 Taxman 438 (Guj)	1241
ITO v Cumbum Primary Agricultural Co-operative Credit Society Ltd (2024) 158 taxmann.com 490 (Mad): (2024) 465 ITR 286 (Mad)	2134
ITO v Damodar Bhat (M.) (1969) 71 ITR 806 (SC)	2829
ITO v Darshan Singh (1984) 17 Taxman 38 (P&H): (1984) 150 ITR 580 (P&H): (1984) 38 CTR 292 (P&H)	2760
ITO v DDA (2002) 120 Taxman 120 (SC): (2001) 252 ITR 772 (SC): (2001) 171 CTR 546 (SC)	2389
ITO v Dharam Narain (2018) 90 taxmann.com 325 (SC): (2018) 253 Taxman 479 (SC): (2018) 301 CTR 41 (SC)	1251
ITO v Eastern Coal Co Ltd (1975) 101 ITR 477 (Cal)	1359,1367
ITO v Eastern Scales (P) Ltd (1978) 115 ITR 323 (Cal)	1557
ITO v Fiesta Properties (P) Ltd. (2016) 73 taxmann.com 121 (Mum-Trib.): (2017) 53 ITR (T) 614 (Mum): (2016) 160 ITD 426 (Mum)	477
ITO v Firm Madan Mohan Damma Mal (1968) 70 ITR 293 (All) (Principle endorsed by the SC)	1076,1082
ITO v Footcandles Film (P) Ltd (2023) 154 taxmann.com 501 (SC): (2023) 295 Taxman 410 (SC): (2024) 460 ITR 671 (SC)	2624
ITO v Globe Walker (2009) 183 Taxman 167 (Del)	2587
ITO v Great Indian Nautanki Co (P) Ltd (2025) 179 taxmann.com 643 (Del): (2025) 307 Taxman 462 (Del)	2550,2593,2596,2602
ITO v Gwalior Rayon Silk Manufacturing (Weaving) Co Ltd (1975) 101 ITR 457 (SC)	2262
ITO v Habibullah (S.K.) (1962) 44 ITR 809 (SC)	1436
ITO v J.B. Mangharam and Co (1964) 53 ITR 638 (SC)	2802
ITO v James Joseph O'gorman (1993) 204 ITR 454 (Cal)	1060
ITO v M.K.Y. Constructions (P) Ltd (2025) 175 taxmann.com 47 (Del): (2025) 305 Taxman 507 (Del)	2549,2593,2594
ITO v Madhusudan (1995) 213 ITR 840 (MP)	711
ITO v Mangat Ram Norata Ram Narwana (2011) 12 taxmann.com 67 (SC): (2011) 200 Taxman 432 (SC): (2011) 336 ITR 624 (SC): (2011) 242 CTR 113 (SC)	2560
ITO v Manmohanlal (1988) 36 Taxman 61 (Ori): (1988) 173 ITR 10 (Ori): (1988) 72 CTR 109 (Ori)	2670
ITO v Manoharlal Kothari (D.) (1999) 104 Taxman 139 (Mad): (1999) 236 ITR 357 (Mad): (1999) 155 CTR 619 (Mad)	2090

Table of Cases

105

ITO v Manubhai K. Mehta (1990) 32 ITD 117 (Ahd - ITAT)	161
ITO v Middlex Engg. Co (P) Ltd (1997) 224 ITR 50 (P&H): (1997) 142 CTR 545 (P&H)	2760
ITO v Miyya Pillai (1965) 55 ITR 84 (Ker)	2788
ITO v Mohanlal Charmpalal Jain (2019) 111 taxmann.com 67 (SC)	1326
ITO v Murlidhar Bhagwan Das (1964) 52 ITR 335 (SC)	1357,1358,1372, 1400,1401,1406,1407
ITO v Mysore Spun Silk Mills Ltd (1963) 50 ITR 672 (Mys)	2297
ITO v Nagaraj (N.S.) (2014) 52 taxmann.com 511: (2015) 152 ITD 262 (Bang.-Trib.)	473
ITO v Nanak Singh Guliani (2002) 124 Taxman 650 (MP): (2002) 257 ITR 677 (MP): (2001) 171 CTR 195 (MP)	2512
ITO v Navin Jolly (2020) 117 taxmann.com 323 (Kar): (2020) 272 Taxman 348 (Kar): (2020) 424 ITR 462 (Kar)	505
ITO v Nawal Kishore Choudhury (2003) 128 Taxman 816 (Cal): (2002) 257 ITR 426 (Cal): (2002) 174 CTR 391 (Cal)	2650
ITO v Official Liquidator (1975) 101 ITR 470 (AP)	1652
ITO v Official Liquidator (1988) 36 Taxman 61 (Ori): (1988) 173 ITR 10 (Ori): (1988) 72 CTR 109 (Ori)	2294
ITO v Official Liquidator of Golcha Properties (P) Ltd (1979) 117 ITR 377 (Raj)	1654
ITO v Official Liquidator, Swaraj Motors (P) Ltd (1978) 111 ITR 77 (Ker)	1653
ITO v Ponnambalam (S.) (1999) 240 ITR 171 (Mad)	2584
ITO v R.M. Sevugaperumal & Bros. (1999) 105 Taxman 166 (Mad): (1999) 240 ITR 111 (Mad)	2598
ITO v Rajendra Prasad Vaish (2024) 161 taxmann.com 711 (Raj)	2563
ITO v Rayala Corpn. (P) Ltd (1994) 206 ITR 381 (Mad)	2552
ITO v Rulia Ram Dewan Chand Thanesar (1992) 194 ITR 562 (P&H): (1992) 104 CTR 342 (P&H)	2584
ITO v Ryam Sugar Co Ltd (1976) 105 ITR 819 (Cal)	1962
ITO v S.V.S.V.S. Projects (P) Ltd (2025) 172 taxmann.com 15 (SC): (2025) 304 Taxman 271 (SC): (2025) 474 ITR 312 (SC)	2551
ITO v Salimaricar (A.M.S.) (2002) 124 Taxman 134 (SC): (2001) 247 ITR 808 (SC): (2001) 166 CTR 404 (SC)	1209
ITO v Sarada Thampatty (N.K.) (1976) 105 ITR 67 (Ker)	1614
ITO v Sarada Thampatty (N.K.) (1990) 53 Taxman 78: (1991) 187 ITR 696: (1990) 89 CTR 154 (SC)	1614
ITO v Saradbbhai M. Lakhani (2002) 122 Taxman 111 (SC)	1325,1330
ITO v Sattler (A.) (1973) 92 ITR 576 (SC)	2313
ITO v Seghu Buchiah Setty (1964) 52 ITR 538 (SC)	2266,2277,2278
ITO v Selected Dalurband Coal Co (P) Ltd (1996) 217 ITR 597 (SC)	1325,1331,1332
ITO v Sengoda Gounder Educational and Charitable Trust (2025) 176 taxmann.com 476 (SC): (2025) 478 ITR 356 (SC)	2550
ITO v Seth Brothers (1969) 74 ITR 836 (SC)	1072,1082,1124
ITO v Shanti Parshad Jain (1987) 32 Taxman 224 (P&H): (1987) 167 ITR 238 (P&H): (1987) 64 CTR 174 (P&H)	2786
ITO v Shree Amodaya Investment Ltd (1997) 92 taxman 344 (Ahd) (Mag)	438
ITO v Shree Madhi Vibhag Sahkari Khand Udhyog Mandli Ltd (2016) 70 taxmann.com 247 (SC)	1331
ITO v Sultan Enterprises (2003) 127 Taxman 514 (Bom): (2002) 256 ITR 185 (Bom)	2552
ITO v Sundararami Reddy (M.) (1965) 58 ITR 821 (AP)	1648
ITO v Supriya S. Shetty (2026) 185 taxmann.com 83 (Kar)	2367
ITO v Swati Synthetics Ltd (2010) 38 SOT 208 (Mum)	327
ITO v Takin Roy Rymbai (N.) (1976) 103 ITR 82 (SC)	173

ITO v Taneja (K.C.) (1987) 34 Taxman 357 (Ker): (1988) 169 ITR 440 (Ker): (1987) 64 CTR 266 (Ker)	2620
ITO v Times Centre for Media and Management Studies (2018) 194 TTJ 715 (Del - Trib.)	1811
ITO v V.S. Hostel (2012) 27 taxmann.com 18 (Guj): (2013) 212 Taxman 61 (Guj)(Mag)	795,805
ITO v Vandana Malhotra (2026) 183 taxmann.com 390 (SC): (2026) 309 Taxman 417 (SC)	1287
Incredible Unique Buildcon (P) Ltd v ITO (2023) 153 taxmann.com 179 (Del)	2206
Incredible Unique Buildcon (P) Ltd v ITO (2023) 155 taxmann.com 603 (Del)	2205
Indcom v CIT (TDS) (2011) 11 taxmann.com 109 (Cal): (2011) 200 Taxman 40 (Cal): (2011) 335 ITR 485 (Cal)	904,905
Inder Paul Khanna (HUF) v ITO (1997) 94 Taxman 396 (P&H)	2371,2380
Inderjeet Singh Sial v Karam Chand Thapar (1995) 6 SCC 166	139
Inderjit Singh Sial v CIT (1955) 28 ITR 121 (Nag)	1961
India Cements Ltd. v CIT (1966) 60 ITR 52 (SC)	286,336
India Cine Agencies v CIT (2009) 308 ITR 98 (SC): (2008) 17 SCC 385	26
India Machinery Stores (P) Ltd v CIT (1970) 78 ITR 50 (SC)	1951
India Trade Promotion Organisation v CIT (2013) 38 taxmann.com 233 (Del): (2014) 361 ITR 646 (Del): (2013) 263 CTR 18 (Del)	2393
Indian Alluminium Co v Kerala State Electricity Board AIR 1975 SC 1967: (1975) 2 SCC 414, 428	18
Indian Aluminium Co Ltd v CIT (1971) 79 ITR 514 (SC)	261,2181
Indian Aluminium Co Ltd v DCIT (1991) 188 ITR 188 (Cal)	2380
Indian Machine Tools & Manufacturers Association v DIT (E) (2018) 91 taxmann.com 465 (Bom): (2018) 254 Taxman 243 (Bom): (2018) 302 CTR 289 (Bom)	1784,1793
Indian Medical Assn. v V.P. Shanta AIR 1996 SC 550: (1995) 6 SCC 651	85
Indian Minerals and Granite Co v DCIT (2022) 137 taxmann.com 119 (Kar): (2022) 440 ITR 292 (Kar)	2658,2663
Indian Overseas Bank Ltd v CIT (1967) 66 ITR 270 (Mad)	2082
Indira Chemical Agency v CIT (1979) 119 ITR 569 (Mad)	2679
Indira Hospital Research & Diagnostic Centre v ACIT (2012) 19 taxmann.com 130 (Kar): (2012) 208 Taxman 124 (Kar) (Mag)	1240
Indira Nehru Gandhi v Rajnarain, Rajonarain AIR 1975 SC 299: (1975) Supp. SCC 1, 96	25
Indivest Pte. Ltd v ADIT (2012) 19 taxmann.com 216 (Bom): (2012) 206 Taxman 351 (Bom): (2013) 350 ITR 120 (Bom)	901
Indo Arya Central Transport Ltd v CIT (TDS) (2022) 134 taxmann.com 161 (SC): (2022) 285 Taxman 2 (SC): (2022) 443 ITR 239 (SC)	2587
Indo Rama Synthetics (I) Ltd v CIT (2009) 184 Taxman 375 (Del): (2010) 320 ITR 340 (Del): (2010) 233 CTR 512 (Delhi): [This case is Affirmed in (2011) 196 Taxman 539 (SC)]	881
Indostar Capital v ACIT (IT) (2019) 105 taxmann.com 96 (Bom): (2019) 265 Taxman 59 (Bom): (2019) 415 ITR 513 (Bom)	2198
Indubhai T. Vasa v ITO (2005) 146 Taxman 163 (Guj): (2006) 282 ITR 120 (Guj): (2005) 196 CTR 15 (Guj)	1658
Indurkar (V.R.) v Pravinchandra Hemchand (1958) 34 ITR 397 (Bom)	1359,1365,1372
Indus Towers Ltd v Union of India (2014) 44 taxmann.com 3 (Del): (2014) 224 Taxman 68 (Del): (2014) 364 ITR 114 (Del): (2014) 269 CTR 97 (Del)	2131
Inox Wind Energy Ltd v Addl/Joint/Deputy/ACIT/ITO (2023) 148 taxmann.com 289 (Guj): (2023) 454 ITR 162 (Guj)	2766
Institute of Education v Sri Sowcar A. Siddanna Endowment & Sri K.H. Ramaiah Memorial Endowment Trust (2003) 126 Taxman 181 (Kar)	2788

Table of Cases

107

Institute of Rural Development Programme v CIT (2025) 176 taxmann.com 519 (Ori)	1804
Institute of the Franciscan Missionaries of Mary v Union of India (2024) 168 taxmann.com 191 (SC): (2024) 469 ITR 312 (SC)	2092
Institute of the Franciscan Missionaries of Mary v Union of India (2020) 116 taxmann.com 958 (Mad): (1965) 56 ITR 42 (SC): (1980) 3 Taxman 472 (All)	2091
Intec Corporation v ACIT (2020) 114 taxmann.com 611 (Del): (2020) 424 ITR 167 (Del)	1362,1370
International Computers Indian Manufacture Ltd v CIT (2015) 56 taxmann.com 151 (Bom): (2015) 230 Taxman 428 (Bom): (2015) 374 ITR 243 (Bom): (2015) 276 CTR 57 (Bom)	338
International Forest Co v CIT (1975) 101 ITR 721 (J&K)	1253
International Land Dev. (P) Ltd v DCIT (2009) 178 Taxman 299 (Del)	2661
International Management v National Faceless Assessment Centre (2021) 128 taxmann.com 164 (Del): (2021) 283 Taxman 78 (Del)	1285
International Resources for Fairer Trade v Union of India (2025) 178 taxmann.com 767 (Bom): (2025) 307 Taxman 271 (Bom)	1800,1803
International Resources for Fairer Trade v Union of India (2025) 179 taxmann.com 590 (Bom): (2025) 307 Taxman 641 (Bom)	1800,1803
Internet Fund II Pte. Ltd v AAR (IT) (2021) 129 taxmann.com 138 (Del)	2032
Invent Assets Securitisation and Reconstruction (P) Ltd v DCIT (2023) 155 taxmann.com 495 (Bom)	1377
Iqbal Ahmad (Hon'ble Mr. Justice), In re (1942) 10 ITR 152 (All)	1640
Ishwar Das Kungoomal v CIT (1972) 85 ITR 586 (All)	2819,2820
Ishwardas & Bros. v CIT (2003) 132 Taxman 907 (Raj): (2004) 265 ITR 599 (Raj): (2003) 179 CTR 444 (Raj)	2273
J.C.N. Joshipura (Dr.) v ACIT (1996) 56 ITD 424 (Bom): (1996) 55 TTJ 639 (Bom)	163
J.D. Properties Ltd v CCIT (2001) 118 Taxman 592 (Del): (2001) 252 ITR 222 (Del)	2345
J.K. Cotton Spinning & Weaving Mills Co Ltd v CIT (1958) 34 ITR 856 (All)	1386,1389
J.K. Synthetics Ltd v Bajpai (O.S.), ITO (1976) 105 ITR 864 (All)	1254
J.K. Synthetics Ltd v ITO (1987) 33 Taxman 581 (Del): (1987) 168 ITR 467 (Del): (1987) 62 CTR 19 (Del)	2587
J.K. Synthetics Ltd v ITO (1988) 41 Taxman 250 (Del): (1988) 174 ITR 167 (Del): (1988) 73 CTR 1 (Del)	2270
J.K. Trust v CIT, Excess Profits-tax (1957) 32 ITR 535 (SC)	1778
J.N. Tata Endowment for the Higher Education of Indians v ITO, ITA No. 3573/Mum/2024 (ITAT Mum)	1741
J.P. Sharma and Sons v CIT (1985) 151 ITR 138 (Raj): (1984) 40 CTR 346 (Raj)	2532
J.R.D. Stock Brokers (P) Ltd v CIT (2015) 56 taxmann.com 15 (SC): (2015) 230 Taxman 272 (SC)	1074,1422
J.R.D. Stock Brokers (P) Ltd v ACIT (2015) 63 taxmann.com 143 (Del): (2015) 375 ITR 600 (Del): (2015) 276 CTR 362 (Del)	1518
J.R.D. Stock Brokers (P) Ltd v ACIT (2017) 79 taxmann.com 184 (SC): (2017) 246 Taxman 307 (SC)	1518
J.S.R. Infra Developers (P) Ltd v TRO (2025) 179 taxmann.com 562 (Mad): (2025) 307 Taxman 401 (Mad)	2289,2299
J.S.R. Infra Projects (P) Ltd v TRO (2025) 179 taxmann.com 680 (Mad): (2025) 307 Taxman 578 (Mad)	2266,2299
J.S.W. Minerals Trading (P) Ltd v Assessment Unit, Income-tax Department, National Faceless Assessment Centre (2026) 183 taxmann.com 28 (Bom)	1286
J.S.W. Steel Coated Products Ltd v National Faceless Assessment Centre (Assessment unit) (2026) 184 taxmann.com 305 (Bom)	1233,1446,2413,2524
Jadavji Narshidas & Co v CIT (1957) 31 ITR 1 (Bom)	1567

Jagadeesan (K.) (Dr.) v CBDT (1998) 231 ITR 755: (1998) 150 CTR 379 (Del)	2567
Jagadeesan (N.) v ACIT (2014) 363 ITR 140: (2014) 224 Taxman 33: (2014) 45 taxmann.com 95 (Mad)	1582
Jagadish Mitter (K.) v Revenue Divisional Commissioner (1976) 102 ITR 689 (Orissa)	2317
Jagannath Prasad Jhalani v RPFC (Haryana) (1987) 168 ITR 341 (Del) (1987) 63 CTR 312 (Del)	2090
Jagannathan Sailaja Chitta v ITO (IT) (2019) 104 taxmann.com 131 (Mad): (2019) 262 Taxman 427 (Mad): (2019) 417 ITR 61 (Mad)	467
Jagat Jayantilal Parikh v DCIT (2013) 32 taxmann.com 161 (Guj)	1326
Jagati Publications Ltd v President, ITAT (2015) 60 taxmann.com 145 (Bom) (2015) 234 Taxman 527 (Bom): (2015) 377 ITR 31 (Bom): (2015) 279 CTR 271 (Bom)	1928
Jagdish Gandabhai Shah v PCIT (2017) 81 taxmann.com 45 (Guj): (2017) 247 Taxman 414 (Guj): (2017) 297 CTR 68 (Guj)	2264
Jagdish Jagmohandas Kapadia v CIT (1990) 183 ITR 143 (Bom): (1990) 82 CTR 384 (Bom)	1659
Jagjivandas Nandlal & Co v ITAT (2010) 195 Taxman 157 (Bom): (2011) 333 ITR 374 (Bom): (2010) 236 CTR 274 (Bom)	2670
Jagmohan Singh v ITO (1992) 196 ITR 473 (P&H)	2546
Jagran Prakashan Ltd v DCIT (TDS) (2012) 21 taxmann.com 489 (All): (2012) 209 Taxman 92 (All): (2012) 345 ITR 288 (All): (2012) 251 CTR 65 (All)	2072
Jahalani Trading Company v ITO (2013) 38 taxmann.com 152 (Raj): (2015) 228 Taxman 140 (Raj) (Mag.)	2287
Jai Gopal Mehra v ITO (1986) 27 Taxman 496 (P&H): (1986) 161 ITR 453 (P&H)	2599
Jain (N.K.) v Union of India (2002) 254 ITR 388 (Del): (2002) 173 CTR 120 (Del)	2577,2615
Jain (R.C.) v CIT (2004) 140 Taxman 379 (Del): (2005) 273 ITR 384 (Del): (2004) 190 CTR 34 (Del)	1478
Jain Dehrasar Upasraya ane Sadharan v CIT (E) (2026) 185 taxmann.com 629 (Guj)	2373
Jainsons S S v ACIT (2001) 76 ITD 51 (Del)	247
Jainulabdeen Sahib (A.) v CIT (1944) 12 ITR 285 (Mad)	1552
Jaipal Reddy Amireddy (A.) v Union of India (2024) 162 taxmann.com 103: (2024) 299 Taxman 186 (Tel)	1306
Jaipur Udyog Ltd v CIT (1969) 71 ITR 799 (SC)	2244
Jaipur Udyog Ltd v CIT (1985) 22 Taxman 42 (Raj): (1985) 155 ITR 476 (Raj)	2199
Jakhodia Brothers v CIT (1978) 115 ITR 61 (All)	2503
Jakhotia Plastics (P) Ltd v PCIT (2018) 94 taxmann.com 96 (SC)	1323,1330
Jalgaon District Central Co-operative Bank Ltd v Union of India (2004) 134 Taxman 1 (Bom): (2004) 265 ITR 423 (Bom): (2003) 184 CTR 343 (Bom)	2194
Jamnadas Madhavji & Co v Panchal (J.B.), ITO (1986) 162 ITR 331 (Bom)	1060
Jamsetjee Jejeebhoy Charity Fund v ITO (E) (2025) 180 taxmann.com 401 (Bom): (2026) 484 ITR 719 (Bom)	1762
Jamshedpur Engg. & Machine Mfg Co Ltd v Union of India (1995) 214 ITR 556 (Pat): (1995) 129 CTR 114 (Pat)	2601
Jan Mohammed v CIT (1953) 23 ITR 15 (All)	1929
Janak Raj Sharma v Director of Inspection (1995) 83 Taxman 429 (P&H)	1118
Janardan Das v Bindeshwari Prasad Sah (1999) 105 Taxman 218 (Pat)	1113
Janardhan Dass v CIT (2008) 170 Taxman 113 (All): (2008) 299 ITR 210 (All): (2008) 218 CTR 382 (All), Paras 4 and 7	492
Janardhana Rao (M.) v JCIT (2005) 142 Taxman 722: (2005) 273 ITR 50: (2005) 193 CTR 585 (SC)	1940
Janata Sahakari Bank Ltd v TRO (2021) 133 taxmann.com 497 (Mad)	2651
Janda Rubber Works Ltd v ITO (1950) 18 ITR 951 (P&H): (1950) 18 ITR 951 (Pun)	2091
Japan Airlines Co Ltd v CIT (2012) 24 taxmann.com 200 (Mad): (2012) 209 Taxman 581 (Mad): (2013) 358 ITR 237 (Mad)	2132

Table of Cases

109

Japson Estates (P) Ltd v DCIT (2006) 285 ITR 40 (AP): (2006) 206 CTR 238 (AP)	2398
Jasbir Singh Ryaït v ACIT (2024) 161 taxmann.com 670 (P&H)	2566
Jashvantlal Natverlal Kansara v ITO (2014) 43 taxmann.com 288 (Guj): (2014) 362 ITR 115 (Guj)	1660
Jatia Estates (P) Ltd v TRO (1974) 95 ITR 343 (Cal)	2281
Jatinder Bhalla v ITO (2004) 141 Taxman 553 (Del): (2004) 268 ITR 266 (Del): (2004) 187 CTR 478 (Del)	1660
Jatinder Singh Bhangu v Union of India (2024) 165 taxmann.com 115: (2024) 300 Taxman 228: (2024) 466 ITR 474 (P&H)	2806
Javali (M.V.) v Mahajan Borewell & Co (1997) 95 Taxman 306 (SC): (1998) 230 ITR 1 (SC): (1997) 143 CTR 320 (SC)	2547,2598
Jay Shree Tea & Industries Ltd v ITO (1969) 73 ITR 161 (Mad)	2225
Jayakumari and Dilharkumari v CIT (1987) 165 ITR 792 (Karn): (1986) 56 CTR 289 (Karn)	1597
Jayalakshmi Cloth Stores v ITO (1979) 2 Taxman 373 (AP): (1981) 132 ITR 764 (AP): (1980) 15 CTR 226 (AP)	2679
Jayant Nanda v Union of India (2024) 159 taxmann.com 674 (Del)	1075,1096
Jayanti Dharma Teja (Dr.) v ITO (1984) 16 Taxman 165 (AP): (1984) 148 ITR 316 (AP): (1984) 39 CTR 219 (AP)	2313
Jayantilal Damjibhai Soni v Director of Investigation (2009) 177 Taxman 357 (Guj): (2008) 219 CTR 26 (Guj)	1480
Jayantkumar Motichand Doshi v Union of India (1997) 226 ITR 742 (Guj): (1997) 140 CTR 486 (Guj)	2786
Jayappan (P.) v Perumal (S.K.), First ITO (1984) 19 Taxman 1 (SC): (1984) 149 ITR 696 (SC): (1984) 42 CTR 180 (SC)	2558,2574
Jayaram (M.R.) v CIT (1984) 147 ITR 807 (Mad)	1438
Jaymac Lasetron (P) Ltd v CIT (2001) 116 Taxman 231 (Cal): (2000) 245 ITR 734 (Cal): (2000) 164 CTR 366 (Cal)	2648
Jayshree v CBDT (2024) 163 taxmann.com 696 (Mad): (2024) 464 ITR 81 (Mad)	2623
Jeans Knit (P) Ltd v DCIT (2016) 76 taxmann.com 288: (2017) 244 Taxman 154 (SC)	1338
Jharkhand Bijili Vitran Nigam Ltd v PCIT (2023) 150 taxmann.com 191 (Jhar): (2023) 455 ITR 436 (Jhar)	2365
Jigishaben Minesh Patel v ACIT (2025) 181 taxmann.com 684 (Guj)	1092
Jignesh Ramniklal Doshi v DCIT (2026) 184 taxmann.com 525 (Guj)	1407
Jindal Equipment Leasing Consultancy Services Ltd v CIT (2026) 182 taxmann.com 219 (SC)	236,237
Jindal Exports and Imports (P) Ltd v DCIT (2023) 152 taxmann.com 609 (Del): (2023) 294 Taxman 711 (Del): (2024) 469 ITR 601 (Del)	2676
Jindal Stainless Ltd v DCIT (2023) 154 taxmann.com 649 (Del)	2366,2401
Jindal Stainless Ltd v State of Haryana 2016 (11) TMI 545 (SC) (LB): 2016 AIR 5617: 2016 (10) SCR 1: 2017 (12) SCC 1	21
Jindal Stainless Ltd. v State of Haryana AIR 2006 SC 2550: (2006) 7 SCC 241	85
Jitendra Virwani v JCIT (2023) 156 taxmann.com 319 (Kar)	1102
Johilla Coalfields Co Ltd v CIT (1960) 39 ITR 137 (MP)	1406
John Hudson & Co. Ltd. v Kirkness 36 TC 28	17
John Patterson & Co (India) Ltd v ITO (1959) 36 ITR 449 (Cal)	2159
JCIT v Chambal Fertilisers & Chemicals Ltd (2023) 147 taxmann.com 285 (SC): (2023) 450 ITR 164 (SC)	299
JCIT v Clix Capital Services (P) Ltd (2024) 159 taxmann.com 600 (SC): (2024) 298 Taxman 90 (SC): (2024) 464 ITR 768 (SC)	2524
JCIT v Vinoda B. Jain (2024) 167 taxmann.com 62 (SC)	1084,1108
Joint Family of Udayan Chinubhai v CIT (1967) 63 ITR 416 (SC)	1323
Joint Sub Registrar v DIT (2014) 51 taxmann.com 197 (P&H): (2014) 271 CTR 651 (P&H)	2456,2457,2699,2700

Jose (P.A.) v Union of India (2024) 167 taxmann.com 233 (Ker)	1316,1317
Jose Julio D'Costa (Dr.) v ITO (1995) 53 ITD 300 (Pune): (1995) 53 TTJ 217 (Pune)	152
Joseph (K.C.) v Union of India (2000) 113 Taxman 582 (Gau): (2000) 244 ITR 25 (Gau): (2000) 162 CTR 216 (Gau)	2364
Joseph Kay, K.B.E. v CIT (1956) 29 ITR 774 (Bom)	2163
Joshi (K.C.) v Union of India (1987) 163 ITR 597 (SC): (1987) 61 CTR 10 (SC): (1987) 163 ITR 588 (SC)	716,2083
Jubilee Investments & Industries Ltd v ACIT (1999) 106 Taxman 210 (Cal): (1999) 238 ITR 648 (Cal): (1999) 155 CTR 397 (Cal)	2271
Jullundur Rubber Goods Manufacturer v Union of India AIR 1970 SC 1589	19
Jwala Prasad v Varma (S.N.), Formerly Additional District Magistrate (1970) 78 ITR 352 (All)	2786
Jyoti Prakash Mitter v Haramohan Chowdhury (1978) 112 ITR 384 (Cal)	2621
Jyoti Prakash Mitter v Union of India (1978) 112 ITR 378 (Cal)	2520
Jyoti Sarup v Board of Revenue (1962) 44 ITR 489, 492 SC	18
Jyotsana Investments Company Ltd v De (R.K.) (2026) 183 taxmann.com 293 (Cal)	2551
K-2 Family (P) Trust v DCIT (2026) 182 taxmann.com 19 (Bom)	595,1190
K. Ramamurty Subudhi & Sons v CIT (1976) 105 ITR 283 (Ori)	2669
K. Ramulu & Bros. v CIT (1990) 51 Taxman 57 (AP)	2503
K.B.R. Infratech Ltd v ACIT (2020) 114 taxmann.com 495 (Kar): (2020) 269 Taxman 605 (Kar): (2020) 425 ITR 268 (Kar)	2183
K.C. Builders v ACIT (2004) 135 Taxman 461 (SC): (2004) 265 ITR 562 (SC): (2004) 186 CTR 721 (SC)	2558
K.C. Tiwari & Sons v CIT (1962) 46 ITR 236 (Bom)	2668
K.D. Kamath and Co v CIT (1971) 82 ITR 680 (SC)	1674
K.D.H. Properties (P) Ltd v ACIT (2013) 33 taxmann.com 54 (Mad): (2013) 356 ITR 1 (Mad): (2013) 263 CTR 111 (Mad)	2661
K.E.C. International Ltd v Balakrishnan (B.R.) (2001) 119 Taxman 974 (Bom): (2001) 251 ITR 158 (Bom): (2001) 170 CTR 415 (Bom)	2297
K.E.C. International Ltd v Balakrishnan (B.R.) (2013) 34 taxmann.com 82 (Guj): (2015) 228 Taxman 127 (Guj) (Mag.): (2013) 358 ITR 254 (Guj)	1445
K.I. Viswambharan & Brothers v CIT (1973) 91 ITR 588 (Ker)	486
K.L.M. Royal Dutch Airlines v ADIT (2007) 159 Taxman 191 (Del): (2007) 292 ITR 49 (Del): (2007) 208 CTR 33 (Del)	1258
K.M. Abdul Hai and Sons v Alagarsamy, ITO (1995) 211 ITR 465: (1995) 125 CTR 18 (Mad)	2566
K.M. Radha Krishna Chettiar & Co v CIT (1999) 104 Taxman 263 (Mad)	2503
K.M. Tiwari & Sons (HUF) v ACIT (2010) 325 ITR 389 (Chhatt)	1504
K.N. Daftary v CIT (1977) 106 ITR 998 (Cal)	442
K.R. Modi & Co v DDIT (Inv.) (2005) 272 ITR 587 (Cal)	1110
K.R.M.V. Ponnuswamy Nadar Sons (Firm) v Union of India (1989) 47 Taxman 290 (Mad): (1992) 196 ITR 431 (Mad)	794
K.S.B. Care Charitable Trust v CIT (E) (2025) 178 taxmann.com 771 (Bom): (2025) 307 Taxman 277 (Bom)	1761
K.S.M. Massonji & Sons v CIT (1991) 54 Taxman 357 (Bom)	2507
Kachwala Gems v JCIT (2007) 158 Taxman 71 (SC): (2007) 288 ITR 10 (SC): (2006) 206 CTR 585 (SC)	1265,1269,1271,1272,1273,1309
Kadar Mohideen (S.P.K.) v CIT (1960) 38 ITR 647 (Mad)	770
Kajah Enterprises (P) Ltd v ITD (2021) 129 taxmann.com 330 (Mad)	2551,2594
Kala Niketan v Union of India (2016) 76 taxmann.com 281 (Bom): (2017) 293 CTR 178 (Bom)	1362
Kalakrithi v ITO (2002) 125 Taxman 97 (Mad): (2002) 253 ITR 754 (Mad): (2002) 173 CTR 523 (Mad)	2511,2692

Table of Cases

111

Kalanithi Maran v Union of India (2018) 92 taxmann.com 308 (Mad): (2018) 256 Taxman 260 (Mad): (2018) 405 ITR 356 (Mad)	2548
Kalanjiam Development Financial Services v ITO (E) (2025) 174 taxmann.com 1108 (Mad)	1714,1720,1780,1784,1793,1794
Kalawati Devi v ITO (1981) 6 Taxman 252 (All)	1546
Kale Khan Mohammad Hanif v CIT (1963) 50 ITR 1 (SC)	1324
Kalinga Air Lines (P) Ltd v ITO (1972) 85 ITR 443 (Cal)	2312
Kalkajee Kraft Paper (P) Ltd v Assessment Unit, Income-tax Department (2025) 174 taxmann.com 1115 (Del): (2025) 305 Taxman 261 (Del)	1232,2771
Kalloomal Tapeswari Prasad (HUF) v CIT (1982) 8 Taxman 5: (1982) 133 ITR 690: (1982) 26 CTR 415 (SC)	1614,1615
Kalpesh Jayantilal Lakdawala v CCIT (2025) 174 taxmann.com 16 (Guj)	2394
Kalu Mal-Shori Mal v CIT (1929) 3 ITC 341 (Lahore)	1639,1679,1680
Kalva Suryanarayana v ITO (1969) 71 ITR 422 (SC)	1692
Kalya v CIT (2012) 22 taxmann.com 67 (Raj): (2012) 208 Taxman 436 (Raj): (2012) 251 CTR 174 (Raj)	491
Kalyan Ala Barot v Rathod (M.H.) (2011) 9 taxmann.com 246 (Guj): (2010) 328 ITR 521 (Guj): (2011) 245 CTR 85 (Guj)	1372
Kalyan Mills Ltd v Union of India (1986) 29 Taxman 252A (SC): (1987) 164 ITR 225 (SC): (1987) 59 CTR 71 (SC)	2297
Kalyanji Mavji & Co v CIT (1976) 102 ITR 287 (SC)	1324,1325,1326
Kamal Nath v PCIT (2023) 148 taxmann.com 313 (HP): affirmed by SC: (2023) 149 taxmann.com 370 (SC)	1095,1100
Kamala Ganesan v ITO (1992) 198 ITR 152 (Mad)	2566
Kamalesh Kumar Mehta v CIT (1977) 106 ITR 855 (Cal)	1541
Kamaljeet Kaur Gill v JCIT (2025) 174 taxmann.com 147 (Chhattisgarh)	2450
Kamaljeet Kaur Gill v JCIT (2025) 174 taxmann.com 17 (Chhatt) [24-4-2025]	806
Kamaljeet Kaur Gill v JCIT (2025) 174 taxmann.com 53 (Chhattisgarh)	2514
Kamla Mehta v CIT (2024) 166 taxmann.com 356 (P&H): (2024) 300 Taxman 625 (P&H): (2025) 477 ITR 412 (P&H)	2338
Kamlesh K Singhal, General Manager (M M) v CIT (2016) 75 taxmann.com 153 (Guj): (2016) 243 Taxman 250 (Guj): (2016) 389 ITR 247 (Guj)	2084
Kammavari Sangham v DDIT (E) (2023) 146 taxmann.com 367 (Kar): (2023) 459 ITR 433 (Kar)	1721,1722,1745,1747,1870
Kanchanganga Sea Foods Ltd. v CIT (2010) 192 Taxman 187 (SC): (2010) 325 ITR 540 (SC): (2010) 233 CTR 1 (SC)	91
Kancherla Mangapathi Rao v ITO (1957) 31 ITR 788 (AP)	2294
Kandan & Kannan Medical Agency v ITO (2020) 113 taxmann.com 340 (Mad): (2020) 269 Taxman 291 (Mad)	1267,1270,1271
Kandasamy Veluswamy v ITO (2026) 182 taxmann.com 74 (Mad): (2026) 308 Taxman 519 (Mad)	1354
Kandoi Bhogilal Mulchand v DCIT (2012) 21 taxmann.com 153 (Guj): (2012) 341 ITR 271 (Guj): (2012) 248 CTR 80 (Guj)	1517
Kandoi Fabrics (P) Ltd v ACIT (2023) 149 taxmann.com 457 (Bom): (2023) 293 Taxman 202 (Bom)	1258
Kanhaiyalal Deepchand Jain v Union of India (2000) 241 ITR 323 (MP)	2600
Kaniram Ganpatrai v CIT (1953) 23 ITR 314 (Pat)	1639
Kannabiran (M.) v CIT (2015) 63 taxmann.com 25 (Mad)	2662
Kannammal v ITO (2019) 103 taxmann.com 364 (Mad): (2019) 263 Taxman 309 (Mad): (2019) 413 ITR 390 (Mad)	2264
Kannan (Dr. N.) v ITO (2002) 123 Taxman 368 (Mad): (2002) 253 ITR 626 (Mad)	2583
Kanodia Bros. v CIT (1952) 22 ITR 311 (All)	1677
Kanoi Industries (P) Ltd v ACIT (2003) 261 ITR 488 (Cal): (2003) 182 CTR 427 (Cal)	2183
Kanpur Tannery Ltd. v CIT (1958) 34 ITR 863 (All)	255

Kanti Lal Purshottam & Co. v CIT (1985) 22 Taxman 241 (Raj)	305
Kanwal Narain Khanna v ITO (1959) 35 ITR 584 (P&H)	1437
Kanwaljeet Kaur v ACIT (2025) 171 taxmann.com 174: (2025) 480 ITR 50 (Del)	1496
Kapurchand Shrimal v CIT (1981) 7 Taxman 6: (1981) 131 ITR 451: (1981) 24 CTR 345 (SC)	1615
Karamchhari Union v Union of India (2000) 109 Taxman 1 (SC): (2000) 243 ITR 143 (SC): (2000) 159 CTR 148 (SC)	210
Karan Kothari Jewellers (P) Ltd v State of West Bengal (2023) 148 taxmann.com 368 (Cal): (2023) 292 Taxman 177 (Cal)	2580
Karayogam (N.S.S.) v CIT (2020) 116 taxmann.com 141 (Ker): (2020) 271 Taxman 193 (Ker)	799,2514
Karnail Singh v Union of India (2011) 11 taxmann.com 323 (P&H): (2011) 200 Taxman 31 (P&H): (2011) 245 CTR 437 (P&H)	2648
Karnataka Bank Ltd v Secretary, Government of India (2002) 123 Taxman 219 (SC): (2002) 255 ITR 508 (SC)	1129,1130
Karnataka Chamber of Commerce and Industry v CIT (2021) 278 Taxman 363 (SC)	1736
Karnataka Golf Association v DCIT (2025) 174 taxmann.com 1023 (Kar)	2367
Karri Ramakrishna Reddy v TRO (1973) 87 ITR 86 (AP)	1615
Karsandas Bhagwandas Patel v ITO (1975) 98 ITR 255 (Guj)	1414,1423
Karti P. Chidambaram v DDIT (Inv.) (2020) 122 taxmann.com 146 (Mad): (2021) 431 ITR 261 (Mad)	2583,2585
Kartik Sureshchandra Gandhi v ACIT (2023) 154 taxmann.com 193 (Bom): (2023) 295 Taxman 442 (Bom)	1377
Kartikeya V. Sarabhai v CIT (1997) 94 Taxman 164 (SC): (1997) 228 ITR 163 (SC): (1997) 142 CTR 150 (SC)	412
Karun Dube v ACIT (2009) 184 Taxman 467 (Del)	1530
Karunakaran (Dr. S.) v ITO (2004) 141 Taxman 295 (Mad): (2004) 190 CTR 183 (Mad)	2543
Karur KCP Packaging Ltd v DCIT (2022) 141 taxmann.com 25 (Mad)	1655
Kashiram v ITO (1977) 107 ITR 825 (AP)	1209
Kashmir Vastralaya v CIT (1978) 112 ITR 630 (Pat)	2238,2245
Kashvi International (P) Ltd v Union of India (2025) 170 taxmann.com 464 (Ori)	2550,2595
Kataria Transport Co Ltd v ITO (2013) 33 taxmann.com 314 (Guj): (2013) 216 Taxman 69 (Guj)	2489
Kathir Anand (D.M.) v Phanidharan (N.S.), ACIT (2023) 154 taxmann.com 52 (Mad)	2564,2613
Kaushal Kishore Biyani v Union of India (2002) 124 Taxman 759 (MP): (2002) 256 ITR 679 (MP)	2547
Kaveri Associates v ACIT (2020) 119 taxmann.com 310 (Kar): (2020) 275 Taxman 545 (Kar): (2020) 429 ITR 40 (Kar)	2521
Kay Flames (P) Ltd v CIT (2024) 162 taxmann.com 349 (All)	1239
Kayamkulam NTPC Employees Union v NTPC Ltd (2012) 21 taxmann.com 432 (Ker): (2012) 208 Taxman 109 (Ker)	2085
Keddy (K.N.K.) v CIT (1974) 97 ITR 450 (Mysore)	2529
Kerala State Beverages Manufacturing & Marketing Corporation Ltd v ACIT (2022) 134 taxmann.com 11 (SC): (2022) 286 Taxman 1 (SC): (2022) 440 ITR 492 (SC)	295,298
Kerala State Civil Supplies Corpn. Ltd v JCIT (2006) 151 Taxman 55 (Ker): (2006) 282 ITR 647 (Ker): (2006) 200 CTR 653 (Ker)	2391
Kerala State Co-Operative Agricultural & Rural Development Bank Ltd v Assessing Officer (2023) 154 taxmann.com 305 (SC): (2023) 295 Taxman 675 (SC): (2023) 458 ITR 384 (SC) [14-9-2023]	699,702
Kerala State Co-operative Marketing Federation Ltd v CIT (1998) 98 Taxman 313 (SC): (1998) 231 ITR 814 (SC): (1998) 147 CTR 29 (SC)	699,700

Table of Cases

113

Kerala State Electricity Board v DCIT (2010) 8 taxmann.com 118 (Ker): (2011) 196 Taxman 1 (Ker): (2010) 329 ITR 91 (Ker): (2010) 236 CTR 337 (Ker)	310
Kerala State Industrial Development Corpn. Ltd v ACIT (Addl) (2008) 170 Taxman 274 (Ker): (2008) 298 ITR 367 (Ker): (2007) 211 CTR 499 (Ker)	1210
Kesarichand Kaverlal v S.H.G. Nayudu (1942) 10 ITR 413 (Mad)	1042
Keshardeo Chamria, In re (1937) 5 ITR 246 (Cal): 1937 (3) TMI 13- Calcutta (HC)	89
Keshardeo Shrinivas Morarka v CIT (1963) 48 ITR 404 (Bom)	604
Keshav Mills Limited v CIT 1953 (1) TMI 5 (SC): (1953) 23 ITR 230 (SC): AIR 1953 SC 187	94
Keshava Bhat (A.) v ITO (2001) 115 Taxman 208 (Kar): (2001) 247 ITR 83 (Kar): (2001) 166 CTR 421 (Kar)	2422
Keshavji Ravji & Co. v CIT (1990) 49 Taxman 87 (SC): (1990) 183 ITR 1 (SC): (1990) 82 CTR 123 (SC)	295
Kesoram Industries & Cotton Mills Ltd. v CWT, (Central) 1966 SCR (2) 688: AIR 1966 SC 1370	86
Kewal Chand Jain v ACIT (2026) 182 taxmann.com 792 (Kar)	1493,1495,1496
Khadars International Construction Ltd v ITO (1998) 229 ITR 450 (Ker): (1999) 152 CTR 212 (Ker)	1660
Khaitan (B.D.) v ITO (1978) 113 ITR 556 (Cal)	2270
Khaitan (O.P.) v DDIT (Inv.) (2004) 139 Taxman 266 (Del): (2005) 273 ITR 429 (Del): (2004) 191 CTR 231 (Del)	2490
Khatau Junkar Ltd v Pathania (K.S.) (1992) 196 ITR 55 (Bom): (1992) 61 Taxman 157 (Bom): (1992) 102 CTR 194 (Bom)	1421
Khem Chand Mukim v PDIT (Inv.) (2020) 120 taxmann.com 183 (Del)	1099
Khem Chand Mukim v PDIT (Inv.) (2021) 123 taxmann.com 117 (Del)	1062,1076
Khetivadi Utppan Bajar Samiti Veraval Committee v CCIT (2025) 174 taxmann.com 1129 (Guj)	2394
Khialdas & Sons v CIT (1997) 94 Taxman 394 (MP): (1997) 225 ITR 960 (MP): (1998) 146 CTR 742 (MP)	1204,2763
Khimchand Amarchand v CIT (1963) 48 ITR 102 (Bom)	1406
Khubchand Narsing Das v CIT (1976) 104 ITR 602 (Orissa)	2273
Khubchand v State of Rajasthan AIR 1967 SC 1074, 1077	24
Kim Pharma (P) Ltd. v CIT (2013) 35 taxmann.com 456 (P&H): (2013) 216 Taxman 153 (P&H) (Mag): (2013) 258 CTR 454 (P&H)	586
Kingfisher Airlines Ltd v ITD (2014) 43 taxmann.com 201 (Kar)	2549,2621
Kingfisher Capital CLO Ltd. v CIT (Int. Taxation), Mumbai (2019) 103 taxmann.com 446 (Bom): (2019) 263 Taxman 198 (Bom): (2019) 413 ITR 1 (Bom)	433
Kiri Industries Ltd v CCIT (TDS) (2024) 168 taxmann.com 360 (Guj)	2624
Kisan Agro Mart (P) Ltd v ITO (2019) 109 taxmann.com 496 (SC)	1331
Kishan Lal v Union of India (2016) 76 taxmann.com 168 (P&H)	2273
Kishor Narayan Lal v ITO (2023) 153 taxmann.com 218 (Cal)	1099
Kishore Kumar (B.) v DCIT (2015) 62 taxmann.com 215 (SC): (2015) 234 Taxman 771 (SC)	1407
Kishore Mohanlal Dingra v ACIT (2025) 174 taxmann.com 1024 (Bom)	2401
Kishori Mohanlal Bakshi v Union of India (1962) 44 ITR 532 (SC)	1025,1027
Kochhar (S.P.) v ITO (1983) 13 Taxman 414 (All): (1984) 145 ITR 255 (All): (1983) 37 CTR 49 (All)	1259
Komal Wazir v DCIT (2015) 56 taxmann.com 293 (Bom): (2015) 230 Taxman 563 (Bom): (2015) 281 CTR 506 (Bom)	1471
Konark Structural Engineers (P) Ltd. v DCIT (2018) 96 taxmann.com 255 (SC): (2018) 257 Taxman 262 (SC)	579
Kongu Reality LLP v PCIT (2025) 174 taxmann.com 607 (Mad)	1096
Kongu Reality LLP v PCIT (2025) 179 taxmann.com 149 (Mad)	1103
Kotak (N.N.) v CIT (1952) 21 ITR 18 (Bom)	2268

Kotak Family Foundation v CIT (E) (2025) 176 taxmann.com 56 (Bom): (2025) 306 Taxman 57 (Bom)	1799,1803
Kothari & Sons (Industries) (P) Ltd v Subramaniam (M.V.), ACIT (1998) 233 ITR 294 (Mad): (1999) 151 CTR 362 (Mad)	2586
Krishan Lal Batra v CIT (1980) 4 Taxman 220 (Del)	2270
Krishna Diagnostic (P) Ltd v ITO (2023) 151 taxmann.com 499 (Del): (2023) 294 Taxman 109 (Del): (2024) 468 ITR 283 (Del)	1378
Krishna Medical Stores v ITO (1992) 64 Taxman 193 (AP): (1994) 206 ITR 76 (AP)	2558,2601
Krishna Pipe & Tubes v Union of India (1998) 99 Taxman 568 (All)	2600
Krishna Prasad (C.G.) v CIT (1999) 103 Taxman 270 (Kar)	2506
Krishnagopal v DIT (Inv.) (2009) 182 Taxman 203 (MP)	1109
Krishnamurthy (A.R.) v CIT (1989) 43 Taxman 30 (SC): (1989) 176 ITR 417 (SC): (1989) 76 CTR 18 (SC)	415
Krishnan Gopi v Bhaskaran (P.S.) (1986) 24 Taxman 465 (Bom)	2505
Krishnaswami Naidu (C.G.) v CIT (1975) 100 ITR 33 (Mad)	1956
Kshema Geo Holdings (P) Ltd v ITO (2023) 151 taxmann.com 293 (Kar): (2024) 460 ITR 203 (Kar)	2476,2521
Kuberan (A.) v CCIT (2018) 89 taxmann.com 179 (Mad): (2018) 254 Taxman 189 (Mad)	2329,2338
Kudos Chemie Ltd v CIT (2015) 55 taxmann.com 280 (P&H): (2015) 230 Taxman 174 (P&H)	1212,2272
Kukreja Agencies v CIT (1993) 202 ITR 257 (Bom)	1692
Kumari A.B. Shanthi (alias Vennira Adai Nirmala) v Assistant Director of Inspection, Investigation (1992) 197 ITR 330 (Mad)	795
Kunj Bihari Lal Agarwal v PCIT (2024) 161 taxmann.com 156 (Raj): (2024) 464 ITR 744 (Raj)	1445
Kunjumon (K.T.) v CIT (1999) 106 Taxman 120 (Mad): (1999) 239 ITR 782 (Mad): (1999) 155 CTR 341 (Mad)	1476
Kusum Healthcare (P) Ltd v DCIT (2025) 173 taxmann.com 58 (Del): (2025) 304 Taxman 471 (Del)	1374,1381
Kusum Lata Singhal v CIT (1990) 51 Taxman 300 (SC)	1089
Kusumben Kishorkumar Rana v ITO (2025) 176 taxmann.com 753 (Guj)	1547
Kuwer Fibres (P) Ltd v CIT (2023) 146 taxmann.com 467 (SC): (2022) 449 ITR 174 (SC)	1534
Kvaverner John Brown Engg. (India) (P) Ltd v ACIT (2008) 170 Taxman 304 (SC): (2008) 305 ITR 103 (SC): (2008) 216 CTR 193 (SC)	1248
Kwality Ice Creams (India) Ltd. v CIT (2011) 9 taxmann.com 247 (Cal): (2011) 198 Taxman 65 (Cal): (2011) 336 ITR 100 (Cal): (2011) 239 CTR 449 (Cal)	457
Kwatra Builders v CCIT (2026) 183 taxmann.com 332 (Tel)	2329,2338,2345
L.I.C. of India v Gangadhar Vishwanath Ranade (1989) 47 Taxman 373 (SC): (1989) 180 ITR 1 (SC): (1989) 80 CTR 213 (SC)	2296,2298
L.M.L. Ltd v Venkataraman (M.K.), ACIT (2006) 151 Taxman 11 (Bom): (2006) 285 ITR 282 (Bom): (2006) 201 CTR 115 (Bom)	2065
L.S. Cable & System Ltd v CIT (2017) 78 taxmann.com 55 (Del): (2016) 385 ITR 99 (Del): (2016) 288 CTR 23 (Del)	2037
L.S. Cable & System Ltd v Union of India (2020) 118 taxmann.com 469 (Del): (2020) 274 Taxman 4 (Del)	2394
L.T. Stock Brokers (P) Ltd v CCIT (2025) 180 taxmann.com 214 (Bom): (2025) 480 ITR 26 (Bom)	2623
L.T.I. Mindtree Ltd v JCIT (OSD) (2025) 177 taxmann.com 603 (Kar)	1603
Lachhman Pandey (Pt.), In re (1953) 23 ITR 250 (All)	1639
Lagadapati Subba Ramaiah v CIT (1956) 30 ITR 593 (AP)	2363
Lakhi Trust v ITO (E) (2025) 179 taxmann.com 566 (Bom): (2025) 307 Taxman 557 (Bom)	1761
Lakhpatri Agarwal v ACIT (2023) 149 taxmann.com 348 (Bom)	1093

Table of Cases

115

Lakshadweep Development Corporation Ltd v CIT (Addl.) (2019) 104 taxmann.com 10 (Ker) (FB): (2019) 411 ITR 213 (Ker) (FB)	2515
Lakshmi Card Clothing Mfg. Co (P) Ltd v DCIT (2018) 98 taxmann.com 445 (Mad)	1421
Lakshmi Chand Swaika v ITO (1978) 112 ITR 212 (Cal)	2668
Lakshmi Commercial Bank Ltd v B. Dharam Singh & Co (P) Ltd (1974) 94 ITR 416 (Del)	2316,2317
Lakshmi Jewellery v DCIT (2003) 129 Taxman 890 (Mad): (2001) 252 ITR 712 (Mad): (2002) 172 CTR 719 (Mad)	1522,1523
Lakshmi R. Nair v PCIT (2025) 175 taxmann.com 121 (All)	1092
Lakshmi R. Nair v PCIT (2025) 176 taxmann.com 84 (Ker)	1103
Lakshminarain Bhadani v CIT (1951) 20 ITR 594 (SC)	1323
Lakshminirman Bangalore (P) Ltd v DCIT (2015) 60 taxmann.com 144 (Kar): (2015) 234 Taxman 275 (Kar): (2015) 279 CTR 245 (Kar)	2351
Lal (M.B.) v CIT (2005) 149 Taxman 490 (Del): (2005) 279 ITR 298 (Del): (2005) 199 CTR 571 (Del)	1506
Lal Chand Verma v Union of India (2025) 170 taxmann.com 825 (Del)	1544
Lal Singh v CIT (2010) 8 taxmann.com 114 (P&H): (2010) 195 Taxman 420 (P&H), Para 4	491
Lala Indra Sen, In re v (1940) 8 ITR 187 (All)	242
Lalanatha Reddy (G.) v ACIT (2025) 179 taxmann.com 631 (Kar)	1042
Lalji & Co v Delhi Administration (1985) 21 Taxman 78 (Del): (1985) 154 ITR 728 (Del): (1985) 44 CTR 27 (Del)	2583
Lalji Haridas v Bhatt (R.H.) (1965) 55 ITR 415 (SC)	1323
Lalji Haridas v State of Maharashtra (1964) 52 ITR 423 (SC)	1146
Laljibhai Kanjibhai Mandalia v PDIT (Inv.) (2019) 105 taxmann.com 260 (Guj)	1098
Lalloomal Dalal v ITO (1959) 36 ITR 397 (All)	2230,2236,2243
Larsen & Toubro Ltd v ACIT (TDS) (2010) 190 Taxman 373 (Bom): (2010) 326 ITR 514 (Bom): (2010) 232 CTR 523 (Bom)	2197
Larsen & Toubro Ltd v ITO (TDS)-cum-TRO (2005) 149 Taxman 485 (Ori): (2005) 278 ITR 369 (Ori): (2005) 199 CTR 680 (Ori)	2090
Latha (A.) v DCIT (2022) 141 taxmann.com 11 (Mad): (2022) 288 Taxman 565 (Mad)	2614
Latha Chandy v CIT (2003) 127 Taxman 226 (Ker): (2003) 260 ITR 385 (Ker): (2003) 179 CTR 463 (Ker)	2671
Latha Viswanathan v ACIT (2025) 172 taxmann.com 741 (Del)	2206
Laura Hamilton v Menon (V.K.P.), TRO (1990) 51 Taxman 391 (Bom): (1990) 184 ITR 252 (Bom): (1990) 84 CTR 3 (Bom)	2313
Laxman v CIT (1989) 42 Taxman 47 (Bom)	2504
Laxmandas Pranchand v Union of India (1998) 98 Taxman 203 (MP): (1998) 234 ITR 261 (MP): (1999) 154 CTR 315 (MP)	2549,2600
Laxmi Fruit Company v CIT (2017) 399 ITR 125: (2018) 99 taxmann.com 429 (Bom)	1583,1591,1668
Laxmi Narayan v ITO (2018) 89 taxmann.com 334 (Raj): (2018) 402 ITR 117 (Raj), Paras 7.2 and 7.3	491
Laxshmi Vilas Bank Officers Association v Union of India (2024) 168 taxmann.com 382 (Mad)	2091
Leela Bhagwansing Advani v Union of India (2012) 21 taxmann.com 124 (Bom): (2012) 209 Taxman 356 (Bom)	2134
Leela Nath v CIT (1981) 6 Taxman 357 (Cal): (1982) 134 ITR 507 (Cal)	561
Leela Separator Manufacturing Co Private Ltd v CIT (1963) 49 ITR 332 (P&H)	2250
Lehman Brothers Investments Pte Ltd v ACIT (IT) (2023) 148 taxmann.com 236 (Bom): (2023) 293 Taxman 216 (Bom): (2023) 454 ITR 331 (Bom) [SLP Dismissed/Rejected in (2023) 157 taxmann.com 393 (SC)]	830

Lemon Tree Hotels Ltd v National Faceless Assessment Centre Delhi (2021) 128 taxmann.com 409 (Del): (2021) 281 Taxman 328 (Del): (2021) 437 ITR 111 (Del)	1284
Lewis v Cattle (1938) 2 K B 454, 457	25
Liberty India v CIT (2009) 183 Taxman 349 (SC): (2009) 317 ITR 218 (SC): (2009) 225 CTR 233 (SC) [31-8-2009]	666,675
Liberty Marine Syndicate (P) Ltd v PCIT (2017) 77 taxmann.com 52 (Ori)	1078
Liberty Marine Syndicate (P) Ltd v PCIT (2017) 84 taxmann.com 102 (Orissa), affirmed by SC: (2017) 87 taxmann.com 79 (SC)	1098
Liberty Shows Ltd v Ld. Chairman, CBDT (2024) 164 taxmann.com 263 (P&H)	2013,2807
Lila Textile v ACIT (2001) 116 Taxman 219 (Raj)	1061
Linde AG, Linde Engineering Division v DDIT (2014) 44 taxmann.com 244 (Del): (2014) 224 Taxman 43 (Del) (Mag): (2014) 365 ITR 1 (Del): (2014) 268 CTR 274 (Del)	146
Lingamurthy (E.K.) v Settlement Commissioner (IT & WT) (2009) 178 Taxman 116 (SC): (2009) 314 ITR 305 (SC): (2009) 222 CTR 1 (SC)	1471
Liquidator of Mahamudabad Properties (P) Ltd v CIT (1980) 3 Taxman 47 (SC): (1980) 124 ITR 31 (SC): (1980) 16 CTR 192 (SC)	229
Liquidators of Pursa Ltd v CIT (1957) 32 ITR 603 (Pat)	2382
Lisieux Educational Institutions v Addl./Jt./Dy./ACIT/ITO (2025) 175 taxmann.com 815 (Ker)	1192
Little More Engineering (P) Ltd v Union of India (2026) 182 taxmann.com 21 (Cal): (2026) 309 Taxman 125 (Cal)	2401
Living Media Ltd v CIT (2002) 123 Taxman 75 (SC): (2002) 255 ITR 268 (SC): (2002) 175 CTR 299 (SC)	1231
Lok Developers v DCIT (2023) 149 taxmann.com 93 (Bom): (2023) 455 ITR 399 (Bom)	2671
Lotus Investments Ltd v Wagh (G.Y.), ACIT (2007) 162 Taxman 241 (Bom): (2007) 288 ITR 459 (Bom): (2007) 207 CTR 24 (Bom)	1362,1364,1368,1370
LTIMindtree Ltd v JCIT (2025) 177 taxmann.com 603 (Kar)	1358,1361,1363, 1364,1368,1373
M. Hennes and Mauritz Retail (P) Ltd v ACIT (2025) 174 taxmann.com 1113 (Del)	1376
M. Manoj Kumar & Co v DIT (Inv.) (2011) 11 taxmann.com 364 (MP)	1108
M. Pallonji Shipping (P) Ltd v PCIT (2011) 13 taxmann.com 37 (Visakhapatnam): (2011) 47 SOT 112 (Visakhapatnam)	969
M.D.L.R. Resorts (P) Ltd v CIT (2013) 40 taxmann.com 365 (Del): (2014) 221 Taxman 83 (Del) (Mag): (2014) 361 ITR 407 (Del): (2014) 265 CTR 356 (Del)	1078,1097
M.G. Pictures (Madras) Ltd v ACIT (2003) 132 Taxman 859 (Mad): (2003) 263 ITR 83 (Mad): (2003) 185 CTR 185 (Mad)	1477
M.L. Enterprises v CIT (1994) 73 Taxman 576 (Pat)	1061
M.M. Aqua Technologies Ltd. v CIT (2021) 129 taxmann.com 145 (SC): (2021) 282 Taxman 281 (SC): (2021) 436 ITR 582 (SC)	309
M.N. Sidhwa, Agent to East and West Steamship Co v CIT (1963) 50 ITR 337 (Bom)	1623
M.R.F. Ltd v CBDT (2025) 172 taxmann.com 776 (Mad): (2026) 486 ITR 81 (Mad) [30-1-2025]	839
M.R.F. Ltd v DCIT (2016) 76 taxmann.com 282 (Mad): (2017) 390 ITR 18 (Mad): (2017) 293 CTR 151 (Mad)	2344
M.R.F. Ltd v DCIT (2022) 140 taxmann.com 512 (Mad): (2022) 445 ITR 103 (Mad)	1276
M.S.P.L. Ltd v PCIT (2021) 127 taxmann.com 379 (Bom): (2021) 436 ITR 199 (Bom)	1929
M.V. Krishna Aiyer & Sons v CIT (1928) 3 ITC 286 (Mad)	1672
M.X. De Nornha & Sons v CIT (1950) 18 ITR 928 (All)	2667

Table of Cases

117

Madan Gopal Singh Nagi v CIT (2020) 113 taxmann.com 581 (MP): (2020) 269 Taxman 522 (MP): (2019) 419 ITR 143 (MP)	2367
Madan Mohan Samantray v Union of India (1991) 188 ITR 306 (Ori)	2786
Madanlal Fakir Chand v Shree Changdeo Sugar Mills Ltd. AIR 1962 SC 1543, 1551, 52, 57: (1962) Sup. 3 SCR 973	19
Madhavi Kerkar v ACIT (2018) 90 taxmann.com 55 (Bom): (2018) 253 Taxman 288 (Bom): (2018) 403 ITR 157 (Bom): (2018) 302 CTR 340 (Bom)	1659
Madhumilan Syntex Ltd v Union of India (2007) 160 Taxman 71 (SC): (2007) 290 ITR 199 (SC): (2007) 208 CTR 417 (SC)	2547,2598
Madhusmita Avinash Patnaik v DCIT (2024) 168 taxmann.com 471 (Guj)	2067
Madhya Pradesh Agricultural Corpn. v CIT (1988) 171 ITR 576 (MP)	2506
Madnani Construction Corporation (P) Ltd v CIT (2008) 296 ITR 45 (Gau)	1309
Madras Race Club v CIT (2017) 88 taxmann.com 319 (Mad)	2263
Mahabir Prasad Rungta v CIT (Appeals) (2014) 43 taxmann.com 328 (Jhar): (2014) 266 CTR 175 (Jhar)	1528
Mahadev (Dr. V.) v CIT (1990) 51 Taxman 411 (Mad): (1990) 184 ITR 533 (Mad)	162
Mahak Singh v CIT (2013) 37 taxmann.com 390 (All)	797,2514
Mahalaxmi Motors Ltd v Secretary, ITSC (2015) 53 taxmann.com 147 (AP): (2015) 231 Taxman 654 (AP): (2014) 368 ITR 724 (AP)	1471
Mahalaxmiwala (B.P.) v CIT (1954) 26 ITR 177 (Bom)	1572
Mahalingam Chettiar (M.L.M.) v Third ITO (1967) 66 ITR 287 (Mad)	2263
Mahamaya Dassi v CIT (1980) 126 ITR 748 (Cal)	1596
Maharaj Kumar Kamal Singh v CIT (1959) 35 ITR 1 (SC)	1324,1325
Maharaj Kumar of Vizianagaram, In re (1934) 2 ITR 186 (All) [30-1-1934]	165
Maharaja Rana Hemant Singhji (H.H.) v CIT (1976) 103 ITR 61 (SC)	43
Maharaja Ranjit Singh War Museum Society, Ludhiana v CIT (2020) 121 taxmann.com 90 (P&H): (2020) 275 Taxman 640 (P&H)	1760
Maharajadhiraj Sir Kameshwar Singh v CIT (1961) 42 ITR 774 (Pat)	2225
Maharajkumar Gopal Saran Narain Singh v CIT (1935) 3 ITR 237 (PC)	59
Maharana Mills (P) Ltd v ITO (1959) 36 ITR 350 (SC)	1411,1412
Maharani Vijaykunverba Saheb v CIT (1982) 8 Taxman 60 (Guj): (1982) 136 ITR 18 (Guj): (1981) 25 CTR 300 (Guj)	1596
Maharashtra State Co-operative Tribal Development Corporation Ltd v CIT (2017) 78 taxmann.com 197 (Bom)	2149
Maharashtra State Road Development Corporation Ltd v Assessment Unit, Income-tax Department (2025) 175 taxmann.com 426 (SC): (2025) 305 Taxman 492 (SC)	1286
Mahashay Chunnilal v DCIT (2014) 44 taxmann.com 321 (Del): (2014) 225 Taxman 250 (Del): (2014) 362 ITR 314 (Del): (2014) 267 CTR 334 (Del)	1241
Mahatme (P.P.), Power of Attorney Holder v ACIT (2020) 420 ITR 71 (Bom): (2019) 112 taxmann.com 253 (Bom): (2020) 268 Taxman 186 (Bom)	417,433,1567
Mahavir Jewellers NX LLP v DDIT (2026) 182 taxmann.com 234 (Bom)	1113
Mahavir Manakchand Bhansali v CIT (2017) 88 taxmann.com 609 (Bom): (2017) 396 ITR 226 (Bom): (2017) 297 CTR 38 (Bom)	1515,1516
Mahavir Woollen Mills v CIT (2000) 111 Taxman 566: (2000) 245 ITR 297: (2000) 162 CTR 267 (Del)	1940
Mahender Pal Narang v CBDT (2020) 120 taxmann.com 400 (P&H): (2020) 275 Taxman 222 (P&H): (2020) 423 ITR 13 (P&H)	416,535
Mahendra Kumar v Union of India (1997) 94 Taxman 3 (MP): (1997) 226 ITR 718 (MP): (1997) 140 CTR 331 (MP)	2433
Mahendra Mills Ltd v Desai (P.B.), AAC (1975) 99 ITR 135 (SC)	1414
Mahendra Singh Dhantwal v Hindustan Motors Ltd (1985) 20 Taxman 1 (SC): (1985) 152 ITR 68 (SC): (1985) 45 CTR 95 (SC)	2083
Mahendrakumar Iswarlal v Union of India (1973) 91 ITR, 101 114-6 (Mad)	19

Mahesh Gautam v CIT (2025) 178 taxmann.com 597 (All): (2025) 307 Taxman 207 (All)	2669
Mahesh Jagabandhu Roy v CBDT (2025) 174 taxmann.com 110 (Cal)	1102
Mahesh Jagabandhu Roy v CBDT (2025) 175 taxmann.com 501 (MP)	1093
Mahesh Kumar Agarwal v DDIT (2003) 133 Taxman 520 (Cal)	1077,1080
Mahesh Shrivastava v ITO (2026) 183 taxmann.com 255 (Rai-Trib.)	466
Mahmed Akhtar Husein v State of Gujarat (1992) 198 ITR 229 (Guj)	2280
Maina Debi Goenka v Union of India (1978) 115 ITR 423 (Cal)	2788
Majjo v ACIT (1992) 64 Taxman 419 (All): (1991) 187 ITR 642 (All): (1992) 102 CTR 97 (All)	2659
Make Mytrip (India) (P) Ltd v ACIT (2026) 184 taxmann.com 316 (Del)	2199
Malabar Fisheries Co. v CIT, Kerala 1979 (9) TMI 1 SC: (1979) 120 ITR 49 (SC): AIR 1980 SC 176	119
Malabar Industrial Co Ltd v CIT (2000) 243 ITR 83 (SC)	1999
Malani (B.M.) v CIT (2008) 174 Taxman 363 (SC): (2008) 306 ITR 196 (SC): (2008) 219 CTR 313 (SC)	2262
Malankara Plantations Ltd v S ACIT (2015) 64 taxmann.com 132 (Ker): (2016) 236 Taxman 61 (Ker)	544
Malay Kar v Union of India (2024) 162 taxmann.com 767 (Ori): (2024) 299 Taxman 555 (Ori): (2025) 472 ITR 714 (Ori)	2205,2345
Mammen (K.M.) v DCIT (2026) 184 taxmann.com 628 (Mad)	2509
Mammen (K.M.) v DCIT (2026) 185 taxmann.com 120 (SC): (2026) 485 ITR 455 (SC)	2560,2576
Mammen (K.M.) v PCIT (2022) 139 taxmann.com 57 (Mad): (2022) 445 ITR 266 (Mad)	2576
Mamta Surgical Cotton Industries v Assistant Commissioner (Anti-evasion), Bhilwara, Rajasthan (2014) 68 VST 498 (SC): (2014) 4 SCC 87	27
Management Committee (CFH Scheme) v ITO (TDS) (2012) 25 taxmann.com 248 (Ori): (2012) 210 Taxman 491 (Ori): (2012) 252 CTR 363 (Ori)	2199
Manasvi (D.M.) v CIT (1969) 72 ITR 17 (Guj)	2529
Manav Menon v DCIT (2023) 156 taxmann.com 666: (2024) 296 Taxman 275 (Mad)	2564
Manav Vikas Bahuuddeshiya Gramin Seva Sanstha v CIT (E) (2026) 185 taxmann.com 576 (Bom): (2026) 486 ITR 427 (Bom)	2373
Mangalore Ganesh Beedi Works v CIT (2005) 142 Taxman 720: (2005) 273 ITR 56: (2005) 193 CTR 590 (SC)	1942
Mange Ram Mittal v CIT (2024) 168 taxmann.com 306 (P&H): (2025) 482 ITR 130 (P&H)	1467
Mani (R.) v ITO (2015) 57 taxmann.com 116 (Mad): (2015) 373 ITR 226 (Mad)	1472
Mani Goyal (R.) v CIT (1996) 85 Taxman 139 (All): (1996) 217 ITR 641 (All): (1996) 131 CTR 274 (All)	2266
Mani v CIT (2010) 190 Taxman 417 (Mad): (2010) 320 ITR 472 (Mad): (2010) 231 CTR 453 (Mad)	2263
Manickam Chettiar (S.) v ITO (1976) 104 ITR 283 (Mad)	2313
Manickam Subramanian v ACIT (2021) 127 taxmann.com 24 (Mad)	1096
Manickam Subramanian v ACIT (2021) 131 taxmann.com 106 (Mad)	1100
Manilal Raghavji Kothari v CIT (1985) 22 Taxman 156 (Pat): (1985) 156 ITR 661 (Pat): (1987) 59 CTR 180 (Pat)	2680
Manish D. Shah v Betgeri (C.M.), CIT (2009) 185 Taxman 247 (Bom): (2009) 318 ITR 397 (Bom): (2009) 227 CTR 242 (Bom)	2336
Manish Maheshwari v ACIT (2007) 159 Taxman 258 (SC): (2007) 289 ITR 341 (SC): (2007) 208 CTR 97 (SC)	1479,1493
Manish Popatbhai Jiwani v PCIT (2025) 178 taxmann.com 92 (Guj): (2025) 307 Taxman 50 (Guj)	605

Table of Cases

119

Manishri Refractories and Ceramics (P) Ltd v CBDT (2025) 174 taxmann.com 448 (Ori)	1285
Maniyan Sureshkumar v TRO (2025) 171 taxmann.com 422 (Mad)	2299
Manju Arora v ITO (2025) 176 taxmann.com 551 (SC): (2025) 306 Taxman 91 (SC)	1268,1270,1274,1286
Manju Somani v ITO (2024) 165 taxmann.com 675: (2024) 300 Taxman 516: (2024) 466 ITR 758 (Del)	1343
Manju Tandon v Kapoor (T.N.), Dy. Supdt. of Police (1978) 115 ITR 473 (All)	1108,1113
Manjulaben Mafatlal Shah v TRO (2026) 183 taxmann.com 746 (Bom): (2026) 309 Taxman 545 (Bom)	2298
Manmohanlal v ITO (1987) 168 ITR 616 (SC)	2294,2297
Manmohanlal v ITO (1987) 34 Taxman 320A (SC)	2294,2297
Mannalal Khetan v Kedarnath Khetan AIR 1977 SC 536: (1977) 2 SCC 424, 429	23
Manohar (Dr. M.) v ACIT (2011) 12 taxmann.com 312 (Mad): (2011) 201 Taxman 106 (Mad): (2011) 339 ITR 49 (Mad)	924,925
Manohar Lal Poddar v Union of India (2025) 176 taxmann.com 344 (Patna)	1422
Manohar Ram Chandra Patil v Union of India (2003) 133 Taxman 792 (Ori): (2003) 260 ITR 87 (Ori): (2003) 180 CTR 548 (Ori)	377
Manoharakumari (J.) v TRO (2021) 127 taxmann.com 337 (Mad): (2021) 436 ITR 42 (Mad)	2649
Manoharan (G.) v ACIT (2006) 155 Taxman 569 (Ker): (2007) 292 ITR 281 (Ker): (2006) 204 CTR 225 (Ker)	2522,2534
Manoharlal v CIT (1961) 41 ITR 791 (All)	2363
Manoj Kabra (Dr.) v ITO (2014) 50 taxmann.com 42 (All): (2014) 227 Taxman 20 (All) (Mag.): (2014) 364 ITR 541 (All)	2648
Manoj Khanna (Dr.) v ITO (2025) 181 taxmann.com 496 (Del): (2026) 308 Taxman 455 (Del)	2548,2552,2602
Manoj Kumar Reddy v ITO (IT) (2009) 34 SOT 180 (Bang): (2010) 132 TTJ 328 (Bang)	103
Manoj Vasudev Pardasany v Union of India (2023) 152 taxmann.com 131 (Del)	2627
Manujendra Shah v CIT (2023) 154 taxmann.com 182 (Del): (2023) 295 Taxman 374 (Del)	466
Manvi Brothers v CIT (1960) 39 ITR 173 (Bom)	1673
Manz Retail (P) Ltd v DCIT (2024) 168 taxmann.com 199: (2025) 210 ITD 12 (Mum - Trib.)	1450
Maple Logistics (P) Ltd v PCCIT (2019) 112 taxmann.com 199 (Del): (2020) 268 Taxman 138 (Del): (2020) 420 ITR 258 (Del)	1249
Marble Centre International (P) Ltd v ACIT (2020) 117 taxmann.com 208 (Kar): (2020) 272 Taxman 248 (Kar)	2231,2246
Mariam Misria v TRO (1995) 211 ITR 807 (Mad): (1995) 129 CTR 23 (Mad)	1545
Marine Links Shipping Agencies v CIT (2013) 40 taxmann.com 88 (Kar): (2014) 220 Taxman 198 (Kar): (2014) 360 ITR 709 (Kar)	1622
Marshall Sons & Co (India) Ltd v ITO (1996) 89 Taxman 619 (SC): (1997) 223 ITR 809 (SC): (1997) 138 CTR 1 (SC)	1256,1601
Maruti Mills (P) Ltd v Union of India (2002) 123 Taxman 737 (Raj)	1061
Maruti Suzuki India Ltd v DCIT (2011) 16 taxmann.com 40 (Del): (2012) 204 Taxman 48 (Del): (2012) 347 ITR 43 (Del): (2012) 246 CTR 176 (Del)	2400
Maruti Suzuki India Ltd. v CIT (2020) 114 taxmann.com 129 (SC): (2020) 270 Taxman 75 (SC): (2020) 421 ITR 510 (SC)	309
Maruti Suzuki India Ltd. v Union of India (2017) 84 taxmann.com 45 (Del): (2017) 250 Taxman 113 (Del): (2017) 397 ITR 728 (Del)	342
Mary Queens Mission Hospital v CIT (E) (2024) 167 taxmann.com 379 (Ker)	1798,1804
Mastek Ltd v ACIT (2023) 155 taxmann.com 40 (Guj)	1417,1422

Master Aditya Kumar Kedia v TRO (2002) 120 Taxman 291 (Bom): (2001) 248 ITR 659 (Bom): (2001) 168 CTR 385 (Bom)	2648
Mathai (V.M.) v PCIT (2016) 73 taxmann.com 262 (Ker): (2016) 242 Taxman 385 (Ker)	2263
Mathews v Chicori Marketing Board 60 CLR 163	84
Mathur (Justice G.K.) v CIT (2012) 25 taxmann.com 507 (All) [SLP Accepted/Granted in (2014) 51 taxmann.com 382 (SC)]	209
Maulikkumar Satishbhai Sheth v ITO (2024) 161 taxmann.com 543 (Guj)	1093
Maulikkumar Satishbhai Sheth v ITO, Assessment Unit (2024) 162 taxmann.com 388 (Guj)	1102
Maurya Realtors (P) Ltd v Union of India (2009) 315 ITR 393 (Pat): (2009) 226 CTR 615 (Pat)	1361,1362,1366
Mavilayi Service Co-operative Bank Ltd v CIT (2021) 123 taxmann.com 161 (SC): (2021) 279 Taxman 75 (SC): (2021) 431 ITR 1 (SC) [12-1-2021]	702
Maxopp Investment Ltd v CIT (2018) 91 taxmann.com 154 (SC): (2018) 254 Taxman 325 (SC): (2018) 402 ITR 640 (SC): (2018) 301 CTR 489 (SC)	199
Maya Rastogi v CIT (2010) 8 taxmann.com 253 (All): (2011) 196 Taxman 283 (All): (2011) 331 ITR 116 (All): (2011) 241 CTR 67 (All)	1361,1368,1370,1373
Mayor Foundation v CIT (2025) 170 taxmann.com 749 (P&H)	1715,1871
Mayor Foundation v CIT (2025) 173 taxmann.com 584 (SC): (2025) 304 Taxman 660 (SC): (2025) 475 ITR 150 (SC)	1722,1753,1871
Mayurbhanj State Bank v CIT (1956) 29 ITR 253 (Ori)	2363
Mazagaon Dock Ltd. v CIT and Excess Profits Tax AIR 1958 SC 861	237
McKinsey & Co Inc. v Union of India (2010) 193 Taxman 47 (Bom): (2010) 324 ITR 367 (Bom): (2010) 235 CTR 454 (Bom)	2198
McKinsey Knowledge Centre India (P) Ltd. v PCIT (2019) 102 taxmann.com 439 (SC): (2019) 261 Taxman 451 (SC)	737,743,744
McNally Bharat Engineering Co Ltd v Union of India (2021) 131 taxmann.com 62 (Cal): (2021) 437 ITR 265 (Cal)	1256
Me & Mummy Hospital v ACIT (2014) 45 taxmann.com 248 (Guj): (2014) 224 Taxman 65 (Guj) (MAG): (2014) 272 CTR 1 (Guj)	1240
Mectec v DIT (Inv.) (2021) 125 taxmann.com 96 (Tel)	1077
Mediakind India (P) Ltd v DDIT, CPC (2025) 174 taxmann.com 845 (Kar)	2401
Medical Land v CIT (Appeals) (2014) 45 taxmann.com 488 (Ker): (2014) 363 ITR 81 (Ker)	1085,1095,1519
Meenakshi Enterprises v ITO (2021) 133 taxmann.com 127 (Ker): (2022) 285 Taxman 122 (Ker)	2134
Meera and Co v CIT (1997) 224 ITR 635 (SC)	1554
Meera Gupta (N.A. Haris) v ACIT (2021) 124 taxmann.com 354 (Bang-Trib.): (2021) 188 ITD 517 (Bang-Trib.), Para 44	520
Mehra Jewel Palace (P) Ltd. v PCIT (2023) 155 taxmann.com 270 (Del): (2024) 296 Taxman 489 (Del): (2024) 460 ITR 209 (Del)	303
Mehru Electrical & Engg. (P) Ltd v CIT (2012) 22 taxmann.com 45 (Raj): (2012) 211 Taxman 41 (Raj) (Mag.): (2012) 250 CTR 445 (Raj)	1931
Mehsana District Central Co-operative Bank Ltd. v ITO (2001) 119 Taxman 785 (SC): (2001) 251 ITR 522 (SC): (2001) 170 CTR 169 (SC) [30-8-2001]	699
Mehta Parikh & Co v CIT (1956) 30 ITR 181 (SC)	1252
Meinhardt Singapore Pte. Ltd v ADIT (2014) 52 taxmann.com 245 (SC)	1331
Member Secretary, Andhra Pradesh State Board for Prevention and Control of Water Pollution v Andhra Pradesh Rayons Ltd AIR 1989 SC 611	26
Mepco Industries Ltd v CIT (2009) 319 ITR 208 (SC): (2009) 185 Taxman 409 (SC): (2009) 227 CTR 313 (SC)	1411,1413
Merchant Navy Club v CIT (1974) 96 ITR 261 (AP)	535
Metrani (P.R.) v CIT (Bangalore) (2006) 157 Taxman 325 (SC): (2006) 287 ITR 209 (SC): (2006) 206 CTR 290 (SC)	1084,1127,1257

Table of Cases

121

Metroark (P) Ltd v ITO (2023) 155 taxmann.com 480 (Cal): (2023) 295 Taxman 504 (Cal): (2023) 459 ITR 788 (Cal) [16-3-2023]	838,864
Mettur Chemical & Industrial Corpn. Ltd v Inspecting Assistant Commissioner (1984) 16 Taxman 255 (Mad): (1984) 150 ITR 341 (Mad)	2181
Meyyappa Chettiar (O.Rm. M.Sp. S.V.) v CIT (1943) 11 ITR 247 (Mad)	1638,1681
Milan Arvindbhai Patel v ACIT (2023) 149 taxmann.com 190 (Guj): (2023) 455 ITR 82 (Guj)	2067,2204
Milan Poddar v CIT (2012) 24 taxmann.com 27: (2012) 211 Taxman 403: (2013) 357 ITR 619: (2013) 260 CTR 170 (Jhar)	2772
Mini Muthoottu Mutual Funds Ltd v CIT (2009) 180 Taxman 444 (Ker): (2009) 313 ITR 373 (Ker)	2402
Mining (S.R.S.) v Union of India (2022) 141 taxmann.com 272 (Mad)	2783
Mir Gulam Ali Khan v CIT (1987) 28 Taxman 572 (AP): (1987) 165 ITR 228 (AP): (1986) 56 CTR 144 (AP)	486
Mirae Asset Venture Investments India (P) Ltd v PCIT (2025) 176 taxmann.com 405 (Bom) [7-7-2025]	839
Miraj Digvijay Shah v ACIT (2026) 183 taxmann.com 174 (Cal)	1080
Mishri Lal Gordhan Lal v CIT (1995) 80 Taxman 249 (Raj): (1996) 217 ITR 42 (Raj): (1995) 125 CTR 167 (Raj)	1277
Misrilal Jain v CIT (1962) 45 ITR 496 (Pat)	2230,2236,2243
Mithilesh Kumari Jain v CIT (1993) 70 Taxman 448 (All)	1111
Mitsubishi Corporation v CIT (2011) 12 taxmann.com 254 (Del): (2011) 200 Taxman 372 (Del): (2011) 337 ITR 498 (Del)	2136
Modi Spinning & Weaving Mills Co Ltd v CIT (1993) 200 ITR 544 (Del): (1993) 109 CTR 40 (Del)	2266
Modi Sugar Mills Ltd v Union of India (1983) 144 ITR 29 (All)	2787
Modicare Foundation v National Faceless Assessment Centre Delhi (2021) 131 taxmann.com 35 (Del)	1254,1284
Mofussil Warehouse and Trading Co Ltd v CIT (1999) 238 ITR 867 (Mad)	2000
Mohammadbhai v State of Gujarat AIR 1962 SC 1517	84
Mohammed (Dr. P.K.P.) v CBDT (1993) 203 ITR 479 (Ker)	2508
Mohammed Abdul Malik v PCCIT (2026) 183 taxmann.com 52 (Tel)	1191,1404
Mohammed Haris (K.) v Income-tax Department (2023) 147 taxmann.com 370: (2022) 448 ITR 707 (Kar)	1192
Mohammed Salim (K.P.) v CIT (2008) 169 Taxman 465 (SC): (2008) 300 ITR 302 (SC): (2008) 216 CTR 97 (SC)	1479
Mohammed Sayyed (K.P.) v CIT (2005) 144 Taxman 401 (Ker): (2005) 273 ITR 338 (Ker): (2005) 194 CTR 4 (Ker)	1479
Mohan (Ch.) v ACIT (2015) 57 taxmann.com 18 (AP): (2014) 369 ITR 189 (AP)	1471
Mohan Lal Gumber v Secretary, Board of Direct Taxes (1973) 90 ITR 410 (P&H)	2738
Mohan Wahi v CIT (2001) 116 Taxman 63 (SC): (2001) 248 ITR 799 (SC): (2001) 167 CTR 86 (SC)	1443,2278,2288
Mohanar (Dr. C.) v DCIT (2013) 35 taxmann.com 511 (Ker): (2013) 217 Taxman 196 (Ker) (Mag.): (2013) 257 CTR 550 (Ker)	1517
Mohnot (N.K.) v CIT (1994) 76 Taxman 319 (Mad): (1994) 208 ITR 563 (Mad): (1994) 121 CTR 142 (Mad)	2738
Mohnot (N.K.) v CIT (1995) 216 ITR 844 (Mad)	2738
Mohnot (N.K.) v State (1992) 196 ITR 767 (Mad)	1114
Molasi Primary Agricultural Cooperative Credit Society Ltd v ITO (2022) 145 taxmann.com 222 (Mad): (2023) 451 ITR 127 (Mad)	2134,2195
Monish Gajapati Raju Pusapati v Assessment Unit Income-tax Department (2025) 171 taxmann.com 874 (Del): (2025) 304 Taxman 382 (Del)	2765
Montreal Street Railway v Normandin AIR 1917 PC 142	23
Mool Chand Mahesh Chand v CIT (1978) 115 ITR 1 (All)	2504,2507
Motamal Jethumal v CIT (1947) 15 ITR 155 (Pat)	244

Mother Hospital (P) Ltd. v CIT Trichur (2017) 79 taxmann.com 375 (SC): (2017) 247 Taxman 12 (SC): (2017) 392 ITR 628 (SC): (2017) 294 CTR 25 (SC)	281
Moti Lal v ITO (1962) 44 ITR 454 (All)	1692
Moti Trust v CIT (1999) 236 ITR 37 (SC): (1999) 153 CTR 51 (SC)	1572
Motor & General Finance Ltd v CIT (2009) 185 Taxman 167 (Del): (2010) 320 ITR 88 (Del): (2010) 228 CTR 109 (Del)	2390
Motor Industries Co Ltd v Union of India (2007) 163 Taxman 149 (Kar): (2007) 289 ITR 134 (Kar): (2007) 209 CTR 349 (Kar), Paras 5 and 6	499
Mridul Raj Kunnon v CIT (2025) 174 taxmann.com 164 (Ker)	2206
Mubarik Shah Naqshbandi (S.) v CIT (1977) 110 ITR 217 (J&K)	1265,1273
Mudiam Oil Co v ITO (1973) 92 ITR 519 (AP)	304
Mukesh Garg v ACIT (2025) 175 taxmann.com 142: (2025) 305 Taxman 502 (Del)	1191
Mukesh Kumar Prabhatbhai Desai v ITO (2018) 100 taxmann.com 130 (Guj): (2019) 260 Taxman 343 (Guj)	1688
Mukutla Lalita v CIT (1998) 98 Taxman 193 (AP): (1997) 226 ITR 23 (AP): (1998) 144 CTR 40 (AP)	1522
Mulchand Rampuria v ITO (2002) 125 Taxman 291 (Cal): (2001) 252 ITR 758 (Cal): (2002) 172 CTR 45 (Cal)	2765
Multi-Infra Development (P) Ltd v ACIT (2023) 149 taxmann.com 491 (Bom): (2023) 451 ITR 181 (Bom)	1376
Multiscreen Media (P) Ltd v Union of India (2010) 7 taxmann.com 38 (Bom)	1325,1332
Munchener Ruckversicherungs Gesellschaft Aktiengesellschaft in Munchen v CIT (2025) 174 taxmann.com 19 (Del)	1440
Municipal Corporation of Greater Bombay v BRST Workers Union AIR 1973 SC 883: (1973) 3 SCC 546, 555: (1973) 3 SCR 285	24
Municipal Council, Palai v Joseph (T. J.) AIR 1963 SC 1561	20
Muniraju (B.M.) v CIT (2015) 62 taxmann.com 345 (Kar): (2016) 282 CTR 108 (Kar)	171
Munirathnam Chetty (P.) and Satyanarayana Chetty (P.) v ITO (1975) 101 ITR 385 (AP)	1375,1377,1378
Munjial Sales Corpn. v CIT (2008) 168 Taxman 43 (SC): (2008) 298 ITR 298 (SC): (2008) 215 CTR 105 (SC)	297
Munshi (Dr. D.N.) v Singh (N.B.) (1978) 112 ITR 173 (All)	2622
Murali Mohan (M.) v State (ITO, Nalgonda) (1987) 168 ITR 729 (AP)	2585
Murari Lal v ITO (1985) 21 Taxman 301 (P&H): (1985) 154 ITR 227 (P&H)	2599
Murarilal Mahabir Prasad v Vad (B. R.) (1975) 2 SCC 736	26
Murim Wakf Board v Radhakishan AIR 1979 SC 289, 296	18
Musammam Radha Kuer v CIT (1942) 10 ITR 229 (Pat)	165
Muthappa Chettiar (E.M.) v CIT (1964) 53 ITR 642 (Mad)	1438
Muthukaruppan (P) v JCIT (2015) 62 taxmann.com 72 (Mad): (2015) 234 Taxman 394 (Mad): (2015) 375 ITR 243 (Mad)	806,2514
Muthukrishna Reddiar v CIT (1973) 90 ITR 503 (Ker)	1326
Muthukrishnan (K.) v ITO (2004) 138 Taxman 37 (Mad): (2003) 264 ITR 766 (Mad): (2004) 187 CTR 55 (Mad)	1204
Muthulakshmi Spinning Mills (P) Ltd v ITD (2026) 185 taxmann.com 228 (Mad)	2551
Muthurajan (S.) v DCIT (2011) 14 taxmann.com 82 (Mad): (2011) 202 Taxman 356 (Mad): (2011) 339 ITR 301 (Mad): (2012) 247 CTR 450 (Mad)	459
Muthuraman (M. Ct.) v ITO, Second (1968) 69 ITR 432 (Mad)	1360,1365
Mutta Venkata Ramana v ITO (2013) 40 taxmann.com 531 (AP): (2014) 221 Taxman 222 (AP) (Mag.)	2660
Mysore Minerals Ltd v CIT (1999) 106 Taxman 166 (SC): (1999) 239 ITR 775 (SC): (1999) 156 CTR 1 (SC)	277
Mysore Sales International Ltd v DCIT (2004) 134 Taxman 193 (Kar): (2004) 265 ITR 498 (Kar): (2003) 185 CTR 417 (Kar)	2148

Table of Cases

123

Mysore Tobacco Co Ltd v CIT (1987) 30 Taxman 675 (Kar): (1986) 157 ITR 606 (Kar): (1985) 48 CTR 278 (Kar)	1360,1367
N.C. Mukherjee & Co v Union of India (1968) 68 ITR 500 (SC)	2366
N.E.O. Path Ltd v DIT (2015) 55 taxmann.com 124 (Bom): (2015) 230 Taxman 554 (Bom)	2037
N.E.P.C. India Ltd v ACIT (1999) 104 Taxman 651 (Mad)	2659
N.H. Kapadia Education Trust v ACIT (E) (2024) 164 taxmann.com 442 (Guj)	1746
N.I.T. v Union of India (2021) 125 taxmann.com 219 (Tri): (2021) 278 Taxman 117 (Tri): (2021) 434 ITR 361 (Tri)	2086
N.M.D.C. Energy PJSC v DCIT (2025) 179 taxmann.com 63 (Del): (2025) 479 ITR 158 (Del)	2366,2394
N.N. Desai Charitable Trust v CIT (2000) 246 ITR 452 (Guj)	1857
N.R. Paper & Board Ltd v DCIT (1998) 101 Taxman 525 (Guj): (1998) 234 ITR 733 (Guj): (1998) 146 CTR 612 (Guj): (1998) 101 Taxman 525 (Guj.)	1527
N.S. United Kaiun Kaisha Ltd v Union of India (2026) 184 taxmann.com 383 (Cal)	2366
Nachimuthu Industrial Association v CIT (1999) 235 ITR 190 (SC): (1999) 156 CTR 187 (SC)	1759
Nagappa Chettiar (V. VR. N. VR.) v Union of India (1969) 72 ITR 255 (Mad)	2786
Nagappa v ITO (1974) 96 ITR 169 (Kar)	2239
Nagesh (K.) v ACIT (2015) 57 taxmann.com 439 (Kar): (2015) 232 Taxman 507 (Kar): (2015) 376 ITR 473 (Kar): (2015) 280 CTR 62 (Kar)	2382
Nai Rajdhani Path Pramandal v CIT (TDS) (2016) 67 taxmann.com 317 (Pat): (2016) 238 Taxman 281 (Pat): (2016) 384 ITR 328 (Pat)	2182
Nalinakhya Bysack v Shyam Sundar Haddar AIR 1953 SC 148	18
Nalini Mahajan (Dr.) v DIT (2002) 122 Taxman 897 (Del)	1077
Namasivayam Chettiar (S.N.) v CIT (1960) 38 ITR 579 (SC)	1309
Nanakchand Agrawal v ITO (2025) 178 taxmann.com 96 (Chhatt) [29-8-2025]	825
Nanalal Sobhagmal v Union of India (1988) 37 Taxman 158 (MP): (1988) 173 ITR 151 (MP): (1988) 67 CTR 267 (MP)	2549
Nand Kishore Sita Ram v CIT (1968) 67 ITR 349 (All)	1693
Nand Lal v TRO (1987) 166 ITR 33 (P&H)	1692
Nandhi Dhall Mills v CIT (2015) 61 taxmann.com 97 (Mad): (2015) 373 ITR 510 (Mad) [16-2-2015]	800
Nandi Steels Ltd. v ACIT (2021) 128 taxmann.com 267 (Kar): (2021) 281 Taxman 615 (Kar): (2021) 436 ITR 238 (Kar)	605
Nandkishor Kagliwal v ITO (2017) 77 taxmann.com 286 (Bom)	1661
Nandkishore L. Mehta v President of the ITAT (1997) 93 Taxman 633 (Bom)	1929
Nandlal Bhandari Mills Ltd Cawnpore, In re (1939) 7 ITR 452 (All)	1558
Nandlal Rander v CC (2001) 115 Taxman 193 (Cal)	1114
Narain Automobiles v CIT (2005) 149 Taxman 241: (2005) 278 ITR 516: (2006) 205 CTR 176 (All)	1674
Narain Singh v Bharat Sanchar Nigam Ltd (2007) 161 Taxman 119 (Del): (2007) 211 CTR 603 (Del): (2007) 161 taxman 119 (Del)	2082
Narang (M.L.)/Narang (R.L.) v CIT (1981) 6 Taxman 61 (Del): (1982) 136 ITR 108 (Del)	1211
Narayan v Union of India (1994) 208 ITR 82: (1994) 116 CTR 608 (MP)	2563
Narayana Chetty (Y.) v ITO (1959) 35 ITR 388 (SC)	1337
Narayana Row (S.A.L.), CIT v Model Mills Nagpur Ltd (1967) 64 ITR 67 (SC)	1416
Narayanawamy (T.) v CIT (1984) 18 Taxman 439 (Mad): (1985) 156 ITR 194 (Mad)	489
Naresh Kumar Gupta v CIT (1983) 144 ITR 556 (All)	2506
Naresh Kumar v Government of India (1997) 223 ITR 569 (P&H)	2506
Narsee Nagsee & Co v CIT (1959) 35 ITR 134 (Bom)	2157
Narsingh Ram Ashok Kumar v Union of India (1998) 98 Taxman 173 (Pat): (1998) 234 ITR 414 (Pat): (1999) 153 CTR 502 (Patna)	794

Natarajan (V.V.S.) v CIT (1978) 111 ITR 539 (Mad)	1615
Natarajan Anandh Kumar v DCIT (2024) 159 taxmann.com 637 (Mad)	2418
Natesan Krishnamurthy v ITO (2025) 173 taxmann.com 690 (SC): (2025) 304 Taxman 592 (SC): (2025) 476 ITR 12 (SC)	306
Natha Singh Chhabra v State of Bihar (1998) 234 ITR 875 (Pat): (1999) 153 CTR 480 (Pat)	2622
Nathalal Dhanjibhai v Majumdar (K.P.), ITO (1966) 59 ITR 615 (Guj)	1961
Nathu Mal v CIT (1927) 2 ITC 429 (Lahore)	1639
Nathu Mal v CIT (1929) 5 ITC 23 (Lahore)	1950
National Academy of Construction v ADIT (E) (2023) 156 taxmann.com 532 (Tel): (2024) 465 ITR 69 (Tel)	1824,1845
National Association of Software and Services Companies (Nasscom) v DCIT (E) (2024) 160 taxmann.com 728 (Del)	2264
National Faceless Assessment Centre v Mantra Industries Ltd (2023) 148 taxmann.com 421 (SC): (2023) 293 Taxman 296 (SC): (2023) 453 ITR 239 (SC)	1286
National Federation of Insurance Field Workers of India v Union of India (2013) 38 taxmann.com 361 (All): (2013) 219 Taxman 155 (All)	2084
National Federation of Insurance Fields Workers of India v Union of India (2005) 145 Taxman 116 (Jhar): (2005) 276 ITR 127 (Jhar): (2005) 196 CTR 469 (Jhar)	2084
National Newsprint & Paper Mills Ltd v CIT (1961) 41 ITR 60 (MP)	2157
National Surgical Corpn. v CIT (2000) 242 ITR 667 (AP)	2441
Natwarlal v Union of India (1999) 102 Taxman 49 (MP): (1998) 233 ITR 490 (MP): (1999) 151 CTR 644 (MP)	2150,2186
Nav Nirman (P) Ltd v CIT (1998) 232 ITR 119 (MP)	2507
Navaneethan (K.) v CIT (1987) 33 Taxman 440 (Mad)	2738
Navarathan & Co v State by ITO (1987) 35 Taxman 430 (Mad)	2583
Navayuga Traders Gunnies Firm v CIT (1971) 79 ITR 519 (AP)	2529
Navin Kumar Agarwal v CIT (2015) 61 taxmann.com 25 (Cal): (2015) 375 ITR 541 (Cal): (2015) 278 CTR 206 (Cal)	1502
Navinchandra Mafatlal v CIT (1954) 26 ITR 758 (SC)	62
Navketan Enterprises v CIT (2002) 120 Taxman 474 (Jhar): (2001) 250 ITR 508 (Jhar): (2001) 169 CTR 562 (Jhar)	1377
Navnit Lal Sakarlal v CIT (1992) 63 Taxman 518 (SC): (1992) 193 ITR 16 (SC): (1991) 100 CTR 125 (SC)	1595
Nawal Kishore Kharaiti Lal v CIT (1936) 4 ITR 287 (Lahore)	1399
Nayan M. Shah v ITO (2013) 32 taxmann.com 297 (Guj): (2013) 215 Taxman 1 (Guj)	1662
Nayyar Patel v ACIT (2022) 137 taxmann.com 149 (Ker)	1062
Neena Jatin Shah v ITO (2025) 179 taxmann.com 498 (Bom)	1378
Neenad Ashok Kadam v Income-tax Assessing Officer (2024) 168 taxmann.com 364 (Bom): (2025) 302 Taxman 100 (Bom)	2206
Neesa Leisure Ltd v Union of India (2011) 16 taxmann.com 163 (Guj)	1077
Neha Bhawsingka v Union of India (2024) 169 taxmann.com 669 (Cal): (2025) 472 ITR 335 (Cal)	2671
Nemi Chand Jain v Union of India (1998) 100 Taxman 549 (MP): (1998) 234 ITR 764 (MP): (1998) 145 CTR 79 (MP)	2326
Nemi Chand Kothari v CIT (2004) 136 Taxman 213 (Gau): (2003) 264 ITR 254 (Gau): (2003) 185 CTR 635 (Gau)	578
Neo Corp International Ltd v Union of India (2014) 50 taxmann.com 308 (MP): (2014) 265 CTR 427 (MP)	2295
Neo Trust v ITO (2015) 54 taxmann.com 1 (Guj): (2015) 372 ITR 546 (Guj): (2015) 275 CTR 270 (Guj)	1576
New Age Buildtech (P) Ltd v National Faceless Assessment Centre (2023) 151 taxmann.com 66 (Bom)	1256

Table of Cases

125

New Delhi Television Ltd v DCIT (2020) 116 taxmann.com 151 (SC): (2020) 271 Taxman 1 (SC): (2020) 424 ITR 607 (SC)	1350,1353
New Globe Logistik LLP v ACIT (2025) 177 taxmann.com 176 (Bom)	1285
New Kaiser-I-Hind Spg. and Wvg. Co Ltd v CIT (1977) 107 ITR 760 (Bom)	1329
New Punjab Skin Co v Union of India (2002) 122 Taxman 117 (SC): (2002) 254 ITR 68 (SC): (2002) 173 CTR 473 (SC)	1515
New Shorrock Spg. & Mfg Co Ltd. v CIT (1956) 30 ITR 338 (Bom)	248
New Woodlands Hotel v CIT (1991) 59 Taxman 347 (Kar): (1991) 188 ITR 137 (Kar)	2382
Newton Chikli Collieries Ltd v CIT (1962) 44 ITR 495 (SC)	1252
Nihal Chand Kishori Lal v CIT (1927) 2 ITC 338 (All)	1647,1681
Nikhil Kelkar v ITO (2014) 42 taxmann.com 279 (Bom): (2014) 225 Taxman 196 (Bom)	2298
Niko Resources Ltd. v Union of India (2015) 55 taxmann.com 455 (Guj): (2015) 231 Taxman 100 (Guj): (2015) 374 ITR 369 (Guj): (2015) 276 CTR 273 (Guj) [26-3-2015]	677
Nilesh Agarwal v ITO (ITO) (2025) 179 taxmann.com 568 (Del): (2025) 307 Taxman 512 (Del)	2599
Nimitya Properties Ltd v CIT (2010) 194 Taxman 135 (Del): (2010) 322 ITR 668 (Del): (2010) 231 CTR 179 (Del)	2658
Nirai Mathi Azhagan (K.) v Union of India (2020) 121 taxmann.com 337 (Mad)	2353,2354
Nirlon Ltd v DCIT (2024) 164 taxmann.com 754 (Bom)	2559,2577
Nirma Industries Ltd v DCIT (2006) 155 Taxman 330: (2006) 283 ITR 402: (2006) 202 CTR 198 (Guj)	1942
Nirmal & Navin (P) Ltd v Ravindran (D.), Deputy Commissioner (2002) 124 Taxman 545 (Mad): (2002) 253 ITR 19 (Mad): (2002) 173 CTR 177 (Mad)	2583
Nirmal Kapur v CIT (1979) 2 Taxman 468 (P&H): (1980) 122 ITR 473 (P&H)	2621
Nirmal Singh v Union of India (2013) 36 taxmann.com 341 (P&H): (2013) 218 Taxman 82 (P&H) (Mag.)	2662
Nirman Overseas (P) Ltd v National Faceless Assessment Centre, Delhi (2022) 145 taxmann.com 664 (Del)	2418
Nirpal Singh v CIT (2014) 41 taxmann.com 23 (P&H): (2014) 220 Taxman 152 (P&H) (MAG): (2013) 359 ITR 398 (P&H): (2014) 266 CTR 108 (P&H)	1239
Nitesh Kumar Goyal v DCIT (2025) 173 taxmann.com 979 (Chhattisgarh)	2672
Niti Trust v CIT (1997) 90 Taxman 169 (Guj): (1996) 221 ITR 435 (Guj): (1996) 135 CTR 273 (Guj) [28-6-1996]	829,1577
Nitta Gelatine India Ltd. v ACIT (2016) 75 taxmann.com 142 (Ker): (2016) 243 Taxman 245 (Ker)	338
Nittur Vasanth Kumar Mahesh v ACIT (2019) 108 taxmann.com 45: (2019) 265 Taxman 277 (Kar)	2772
NOIDA v CIT (2018) 95 taxmann.com 80 (SC): (2018) 257 Taxman 3 (SC): (2018) 406 ITR 209 (SC)	2219
Nokia Corporation v DCIT (2023) 155 taxmann.com 203 (Del): (2023) 295 Taxman 267 (Del)	2366
Nokia Solutions and Networks India (P) Ltd v JCIT (2024) 169 taxmann.com 544 (Del)	2400
Noorjahan v DCIT (2022) 138 taxmann.com 76 (Mad): (2022) 287 Taxman 422 (Mad): (2022) 445 ITR 17 (Mad)	1213,2614
Noorsingh (B.) v Union of India (1999) 105 Taxman 101 (Mad): (2001) 249 ITR 378 (Mad): (2000) 160 CTR 124 (Mad)	1466
Nopany Marketing Co (P) Ltd v CIT (TDS) (2015) 57 taxmann.com 186 (Cal): (2015) 231 Taxman 802 (Cal)	2073
Nord Anglia Education Ltd v DCIT (IT) (2026) 183 taxmann.com 33 (Del): (2026) 309 Taxman 208 (Del)	2173,2198

North Koel Kendu Leaves & Mahulam Leaves v Union of India (1998) 100 Taxman 172 (Pat): (1997) 228 ITR 630 (Pat)	2150,2186
Northern Coal Fields Ltd v ACIT (2017) 85 taxmann.com 78 (SC): (2017) 250 Taxman 155 (SC)	2402
Nuchem Limited v DCIT (1995) 83 Taxman 553 (P&H): (1995) 216 ITR 446 (P&H)	2601
Nulon India Ltd v ITO (2009) 183 Taxman 229 (Del): (2010) 323 ITR 681 (Del): (2008) 216 CTR 142 (Del)	2669
Nusli N. Wadia v ACIT (2022) 142 taxmann.com 334: (2022) 289 Taxman 80: (2022) 447 ITR 376 (SC)	1337
Nu-Tech Corporate Services Ltd v ITO (2018) 98 taxmann.com 454 (Bom): (2018) 259 Taxman 183 (Bom)	1445
O .N.G.C. v McDermott International Inc. (1999) 104 Taxman 692 (Bom): (1999) 236 ITR 544 (Bom): (2000) 158 CTR 633 (Bom)	1562
O.P.J. Trading (P) Ltd v ITO (TDS) (2018) 98 taxmann.com 117 (Guj): (2018) 259 Taxman 36 (Guj)	2198
O.T.C. Agencies v ITO (1987) 30 Taxman 400 (P&H)	2599
Ocean Sparkle Ltd v DCIT (2025) 180 taxmann.com 440 (Hyd-Trib.)	953,970,979,981
Official Assignee v Bhuvaneswari (T.R.) (2016) 70 taxmann.com 182 (Mad): (2016) 240 Taxman 266 (Mad): (2016) 385 ITR 105 (Mad)	1655,2330
Official Liquidator v Dharti Dhan (P) Ltd. AIR 1977 SC 740: (1977) 2 SCC 166, 171	24
Oil & Natural Gas Corporation Ltd. v ACIT (TDS) (2016) 73 taxmann.com 273 (Guj): (2016) 243 Taxman 105 (Guj): (2016) 289 CTR 403 (Guj)	170
Om Prakash Gattani v ACIT (1996) 222 ITR 489 (Gau): (1997) 142 CTR 340 (Gau)	2203,2219
Om Prakash Katyal v Union of India (2009) 310 ITR 174 (Pat)	2548
Oneness Educational and Charitable Trust v CIT (E) (2024) 161 taxmann.com 544 (Ori): (2024) 466 ITR 654 (Ori)	1708,1763
Oommen (Job G.) v Union of India (2024) 169 taxmann.com 407 (Ker): (2025) 481 ITR 638 (Ker)	2652
Open Text Corporation India (P) Ltd v ACIT (2025) 179 taxmann.com 163 (Tel)	1402,1407
Orchid Infrastructure Developers (P) Ltd v PCIT (2024) 161 taxmann.com 673: (2024) 465 ITR 591 (Del)	1342
Ordinance Vastra Factory Karamchari Union v Union of India (1999) 104 Taxman 665 (All)	716
Oree (A.P.) v ITO (2021) 127 taxmann.com 740: (2021) 282 Taxman 57: (2021) 436 ITR 3 (Mad)	1614
Orient Paper Mills v State of Orissa AIR 1961 SC 1438: (1962) 1 SCR 549	84
Oriental Insurance Co Ltd v CCIT (TDS) (2022) 138 taxmann.com 88 (Guj): (2022) 287 Taxman 522 (Guj): (2022) 445 ITR 300 (Guj) [SLP Accepted/ Granted in (2023) 154 taxmann.com 465 (SC)]	1319,1320
Oriental Insurance Co v CCIT (2015) 63 taxmann.com 171 (Del)	1324,1328,1331,1332
Oriental Wire Industries (P) Ltd v CIT (1981) 131 ITR 688 (Cal): (1981) 20 CTR 264 (Cal)	1252
Orissa Rural Housing Development Corpn. Ltd v CIT (2012) 17 taxmann.com 186: (2012) 204 Taxman 673: (2012) 343 ITR 316: (2012) 247 CTR 137 (Ori)	1189
Oswald Anthony (Dr.) v CIT (2004) 141 Taxman 520 (Patna): (2004) 270 ITR 204 (Patna): (2004) 192 CTR 363 (Patna)	1503
Own Motion v Union of India (2016) 65 taxmann.com 13 (P&H): (2016) 236 Taxman 489 (P&H)	2136
Oxford University Press v CIT (2001) 3 SCC 359	28
P . Iya Nadar Charitable Trust v CIT (2008) 167 Taxman 224 (SC)	1943
P. Stanwill & Co v CIT (1952) 22 ITR 316 (All)	242
P.C. Roy & Co (India) (P) Ltd v Mukherjee (A.C.) (1958) 33 ITR 817 (Cal)	2157

Table of Cases

127

P.G. Srinivasetty & Sons (HUF) v ITO (2010) 233 CTR 310 (Kar)	1616
P.P.C. Business & Products (P) Ltd v CCIT (2010) 191 Taxman 307 (Del)	2328
Pacific Energy (P) Ltd v ITO (2023) 155 taxmann.com 375 (Bom): (2023) 295 Taxman 785 (Bom): (2024) 464 ITR 124 (Bom)	1384,1385, 1388,1389
Pact Securities & Financial Services Ltd v DCIT (2026) 183 taxmann.com 350 (Tel): (2026) 309 Taxman 374 (Tel)	1310
Padam Parshad Rattan Chand v CIT (1954) 25 ITR 335 (P&H)	1672
Padmanabha Baliga (B.) v CIT (1971) 82 ITR 126 (Mys)	1024,1025,1026
Padmanabhan (K.V.) v ACIT (Central Circle) (2019) 107 taxmann.com 24 (Ker): (2019) 265 Taxman 36 (Ker) (Mag.): (2019) 412 ITR 55 (Ker)	1502,1504
Padmavati Jaikrishna v CIT (Addl) (1987) 32 Taxman 321 (SC): (1987) 166 ITR 176 (SC)	540
Padmini Products (P) Ltd. v DCIT (2020) 121 taxmann.com 237 (Kar): (2021) 277 Taxman 22 (Kar)	432
Padrauna Raj Krishna Sugar Works Ltd v Land Reforms Commissioner (1970) 75 ITR 358 (SC)	2278
Pai (P.V.) v Rinawma (R.L.), DCIT (1993) 200 ITR 717 (Kar): (1993) 115 CTR 292 (Kar)	2620
Pala Marketing Co-operative Society Ltd v Union of India (2008) 167 Taxman 238 (Ker): (2009) 311 ITR 177 (Ker): (2008) 218 CTR 80 (Ker)	2365
Palam Gas Service v CIT (2017) 81 taxmann.com 43 (SC): (2017) 247 Taxman 379 (SC): (2017) 394 ITR 300 (SC): (2017) 295 CTR 1 (SC)	294,298,299
Pallava Textiles (P) Ltd v Assessment Unit (2024) 166 taxmann.com 157 (Mad): (2024) 300 Taxman 554 (Mad): (2025) 478 ITR 699 (Mad)	1603
Panalfa Autoelektrik Ltd. DIT (IT) v Panalfa Autoelektrik Ltd (2014) 227 Taxman 351: 49 taxmann.com 412 (Del) (para 13)	144
Panchamahar Steel Ltd v U.A. Joshi, ITO (1997) 93 Taxman 1 (SC): (1997) 225 ITR 458 (SC): (1997) 142 CTR 178 (SC)	1283
Panchanatham Chettiar (O. RM. M. SP. SV. P.) v CIT (1975) 99 ITR 579 (SC)	2830
Panchmahal District Co Operative Bank Ltd v Union of India (2023) 148 taxmann.com 93 (Guj) [10-1-2023]	825
Pandian Anbalagan v ITO (2023) 156 taxmann.com 402: (2024) 296 Taxman 499 (Mad)	1642
Pandian Chemicals Ltd v CIT (2003) 262 ITR 278 (SC)	975,980
Pandit (R.H.) v CIT (1972) 83 ITR 136 (Bom)	1573
Pandit Bros. v CIT (1954) 26 ITR 159 (P&H)	1309
Pandu Rao (A.G.) v Collector of Madras (1954) 26 ITR 99 (Mad)	1693
Pannalal Binjraj v Union of India (1957) 31 ITR 565 (SC)	1050
Pannalal Nandlal Bhandari v CIT (1961) 41 ITR 76 (SC)	1188
Paradip Port Stevedores v CIT (E) (2025) 177 taxmann.com 340 (Ori): (2026) 484 ITR 267 (Ori)	1799,1804
Param Transport (P) Ltd v CIT (2019) 102 taxmann.com 328: (2019) 261 Taxman 346 (SC)	1999,2000
Paraminder Singh Kalra v CIT (2021) 124 taxmann.com 519 (Del): (2021) 279 Taxman 316 (Del): (2020) 429 ITR 577 (Del)	2572
Paramount Communications Ltd v PCIT (2017) 84 taxmann.com 300 (SC)	1326,1331,1332
Paranjothi Shanmugham v Mohan Breweries & Distilleries Ltd (1998) 99 Taxman 197 (Mad)	2663
Paranjothi Shanmugham v Mohan Breweries & Distilleries Ltd (1999) 240 ITR 592 (Mad)	2663
Paras Defence and Space Technologies Ltd v DCIT (2026) 183 taxmann.com 333 (Bom)	1287
Paras Rice Mills v Union of India (2015) 64 taxmann.com 66 (P&H): (2016) 236 Taxman 21 (P&H)	2787

Paras S. Savla v ACIT (2016) 75 taxmann.com 265 (Guj): (2017) 244 Taxman 17 (Guj): (2016) 389 ITR 336 (Guj)	1661
Paras Shantilal Shah v DCIT (2017) 81 taxmann.com 104 (Bom): (2015) 378 ITR 41 (Bom): (2016) 282 CTR 291 (Bom)	1531
Parbati Devi v CIT (1970) 75 ITR 625 (All)	1399,1406
Pardesi Developers (P) Ltd v National Faceless Assessment Centre (2021) 131 taxmann.com 246 (Del): (2022) 441 ITR 696 (Del)	1254
Parikh (A.B.) v ITO (1993) 203 ITR 186 (Guj): (1993) 111 CTR 16 (Guj)	1359,1360,1362, 1363,1364,1366
Parimiseti Seetharamamma v CIT (1965) 57 ITR 532 (SC)	154
Parkash Nath v CIT (1997) 225 ITR 305: (1997) 141 CTR 52 (HP)	2563
Parmeswari Bai Memorial Trust v CIT (E) (2024) 161 taxmann.com 311 (Ori): (2024) 298 Taxman 711 (Ori)	1820
Parshuram D. Patil v ACIT (2006) 102 ITD 241 (Mum) (TM): (2006) 103 TTJ 765 (Mum)	811
Parul Mahila Pragati Mandal v ITO (E) (2025) 175 taxmann.com 922 (Guj)	1192
Parvathamma (K.L.) v ITO (1974) 93 ITR 138 (Mysore)	2679
Parveen Kumar v CIT (2009) 310 ITR 192 (HP)	1534
Parveen Kumari v CIT (1999) 237 ITR 339 (P&H)	1360,1368,1369
Pashupati Road Carrier (P) Ltd v Assessment Unit Income-tax Department (2024) 168 taxmann.com 702 (Del)	1311
Patan Nagrik Sahakari Bank Ltd v DIT (CIB) (2012) 20 taxmann.com 754 (Guj): (2011) 338 ITR 167 (Guj)	2455
Patel (K.R.) v CIT (1999) 106 Taxman 151 (SC): (1999) 239 ITR 738 (SC): (1999) 155 CTR 585 (SC)	1596
Patel (P.D.) v Emperor (1933) 1 ITR 363 (Rangoon)	2574
Patelpurta Agro Farm v State of Uttarakhand (2023) 153 taxmann.com 153 (Utt)	392
Patiala State Bank (1941) 9 ITR 95 (Bom)	83
Patil Vijaykuraar v Union of India (1985) 20 Taxman 363 (Kar)	170
Paul Mathew & Company v CIT (2006) 156 Taxman 196: (2007) 288 ITR 190: (2006) 204 CTR 229 (Ker)	1676
Pavan Morarka v ACIT (2022) 136 taxmann.com 2 (Bom)	1047,1358,1360,1362, 1363,1364,1369
Pavankumar M. Sanghvi v ITO (2018) 90 taxmann.com 386 (Guj): (2018) 404 ITR 601 (Guj): (2018) 301 CTR 265 (Guj)	578
Pavankumar M. Sanghvi v ITO (2018) 97 taxmann.com 398 (SC): (2018) 258 Taxman 160 (SC)	578
Pawan Kaur Goel v PCIT (2026) 182 taxmann.com 818 (SC)	1080
Pawan Kumar Goel v Union of India (2019) 107 taxmann.com 21 (P&H)	1078
PayPal Payments (P) Ltd v ACIT (2024) 166 taxmann.com 521 (Bom): (2024) 301 Taxman 78 (Bom)	1402
Peerless General Finance & Investment Co Ltd v Assessing Officer (2001) 117 Taxman 253 (All)	1062
Peeru Lal, Mohan Lal v CIT (2002) 124 Taxman 316 (Raj): (2002) 257 ITR 198 (Raj): (2002) 176 CTR 377 (Raj)	2762
Peico Electronics & Electricals Ltd v DCIT (1994) 210 ITR 991 (Cal): (1995) 124 CTR 43 (Cal)	1372
Pentagon Engg. (P) Ltd v CIT (1995) 212 ITR 92 (Bom): (1996) 131 CTR 78 (Bom)	2183
Peoples Forum v CIT (E) (2023) 154 taxmann.com 505 (Ori): (2023) 295 Taxman 433 (Ori): (2024) 465 ITR 795 (Ori)	1747
Peroorkkada Service Co-operative Bank Ltd. v ITO (2020) 114 taxmann.com 18 (Ker): (2020) 270 Taxman 55 (Ker): (2020) 424 ITR 422 (Ker)	392
Peston Padamji Ginwalla v CIT (1984) 16 Taxman 306 (Cal)	2508
Petlad Turkey Red Dye Works Co Ltd v CIT (1963) 48 ITR 92 (SC)	1951
Philip Joseph (E.) v ITO (1998) 234 ITR 846 (Ker): (1998) 149 CTR 166 (Ker)	1209

Table of Cases

129

Photon Kathaas Production (P) Ltd v DGIT (Inv.) (2024) 159 taxmann.com 119 (Mad): (2024) 297 Taxman 311 (Mad): (2024) 464 ITR 89 (Mad)	2623
PILCOM v CIT (2011) 10 taxmann.com 234 (Cal): (2011) 198 Taxman 555 (Cal): (2011) 335 ITR 147 (Cal)	903,904
PILCOM v CIT (2020) 116 taxmann.com 394 (SC): (2020) 271 Taxman 200 (SC): (2020) 425 ITR 312 (SC)	904,905,906,2135
Pilot Pen Co India (P) Ltd v CWT (2002) 125 Taxman 481 (Mad): (2003) 259 ITR 494 (Mad): (2002) 178 CTR 492 (Mad)	1654
Pinakin Kantilal Patel v DCIT (2025) 177 taxmann.com 364 (Bom)	2600
Piramal Finance Ltd v DCIT (2026) 184 taxmann.com 14 (Bom): (2026) 309 Taxman 548 (Bom)	2403
Pirodia (S.S.R.) v Union of India (2008) 171 Taxman 221 (MP): (2008) 302 ITR 1 (MP): (2008) 219 CTR 295 (MP)	2586
Piyare Lal v CIT (1933) 1 ITR 215 (Lahore)	1668
Piyooash Kumar Goyal v Union of India (2020) 113 taxmann.com 637 (Del)	2540
Plasticotes Investments (P) Ltd v CCIT (2014) 52 taxmann.com 483 (Bom)	2381
Plycast (Delhi) (P) Ltd v ITO (1986) 28 Taxman 57 (Del)	1063
Plywood Products v CIT (2003) 132 Taxman 577: (2002) 257 ITR 433: (2002) 177 CTR 554 (All)	1673,1677
Podaturpet Venkateswara Primary Agricultural Co-operative Credit Society Ltd v ITO (2023) 154 taxmann.com 49 (Mad)	2195
Polestar Electronic (Pvt) Ltd. v Additional CST (1978) 1 SCC 636	26
Police Welfare Filling Station 1st Battalion v ITO (2024) 166 taxmann.com 727 (MP)	1343
Polyflex (India) (P) Ltd. v CIT (2022) 145 taxmann.com 44 (SC): (2023) 290 Taxman 366 (SC): (2022) 449 ITR 244 (SC) [17-11-2022]	677
Polyolefins Industries Ltd (In Liquidation) v Kosmek Plastics Mfg. Co Ltd (2000) 242 ITR 269 (Bomb)	1654
Pondicherry Textile Corpn. Ltd v Union of India (1999) 106 Taxman 141 (Mad): (1999) 239 ITR 457 (Mad): (2000) 164 CTR 401 (Mad)	2651
Ponkunnam Traders v ITO (Addl) (1972) 83 ITR 508 (Ker)	1230,1253
Pooja Trading Co v DDIT (Inv.) (2024) 163 taxmann.com 311 (Guj)	1101
Poona Electric Supply Co Ltd. v CIT 1965 (4) TMI 20 (SC)	134
Poonawalla Estate Stud & Agricultural Farm v CIT (2025) 176 taxmann.com 308 (Bom)	315,411
Pooran Mal v Director of Inspection (1974) 93 ITR 505 (SC)	1081,1143,1144
Popular Traders v ITO (TDS) (2017) 84 taxmann.com 341 (Ker)	1445
Popular Traders v ITO (TDS) (2024) 165 taxmann.com 505 (SC)	1445
Popular Workshops v CIT (1987) 166 ITR 348 (Ker)	1694
Prabha Lal v CIT (2004) 137 Taxman 277 (Pat): (2004) 269 ITR 212 (Pat): (2004) 190 CTR 99 (Pat)	2343
Prabhakar (A.Y.) (HUF) v ACIT (1996) 217 ITR 253 (Mad): (1996) 133 CTR 56 (Mad)	2604
Prabhudayal Amichand v CIT (1999) 103 Taxman 276 (MP): (1999) 237 ITR 483 (MP)	2529
Prabir Kumar Shaw v Union of India (2019) 110 taxmann.com 536 (Pat)	2576
Pradeep Amrutlal Runwal v Tax Recovery Officer (2014) 47 taxmann.com 293 (Pune-Trib.): (2014) 149 ITD 548 (Pune-Trib.): (2014) 166 TTJ 498 (Pune-Trib.)	1087
Pradeep C. Mody v Sashikant C. Mody AIR 1998 Bom 351	139
Pradeep Jain v ITO (2024) 164 taxmann.com 284 (Del): (2024) 465 ITR 399 (Del)	1342,1378,1379
Pradeep Kumar Joshi v ITO, Ward-1, (Int. Taxation) Ahmedabad (2021) 133 taxmann.com 283 (Ahd-Trib.): (2022) 192 ITD 577 (Ahd-Trib.)	102
Pradip Burman v ITO (2016) 65 taxmann.com 138 (Del): (2016) 236 Taxman 606 (Del): (2016) 382 ITR 418 (Del)	2572

Pradip J. Mehta v CIT (2002) 123 Taxman 1118 (Guj): (2002) 256 ITR 647 (Guj): (2002) 175 CTR 394 (Guj)	113
Pradip Kr. Taye v Union of India (2010) 189 Taxman 483 (Gau) (FB): (2010) 320 ITR 29 (Gau) (FB): (2010) 229 CTR 381 (Gau) (FB)	174
Pragdas Mathuradas v ITO (1950) 18 ITR 757 (Cal)	2787
Prahlad Rai Saraf v State of Rajasthan (1990) 50 Taxman 95: (1989) 179 ITR 67 (Raj)	2567
Prakash Cotton Mills Pvt Ltd v CIT (1979) 1 Taxman 441: (1979) 120 ITR 497: (1979) 12 CTR 64 (Bom)	2238,2246,2270
Prakash Krishnavtar Bhardwaj v ITO (2023) 150 taxmann.com 60 (Bom): (2023) 293 Taxman 132 (Bom): (2023) 451 ITR 27 (Bom)	1378,1381
Prakash Kumar Pasari v Union of India (2022) 143 taxmann.com 397 (Jhar)	2671
Prakash Leasing Ltd v DCIT (2012) 23 taxmann.com 3 (Kar): (2012) 208 Taxman 464 (Kar)	1310
Prakash Nath Khanna v CIT (2004) 135 Taxman 327: (2004) 266 ITR 1: (2004) 187 CTR 97 (SC)	2562
Prakashkumari v CIT (2009) 177 Taxman 350 (Bom)	2504
Pran Nath v CIT (1960) 38 ITR 595 (P&H)	1397,1398,1406
Prannoy Roy (Dr.) v CIT (2002) 121 Taxman 314 (Del): (2002) 254 ITR 755 (Del): (2002) 172 CTR 465 (Del)	2327
Prasad (K.G.) v CCIT (2004) 134 Taxman 51 (Kar): (2004) 265 ITR 415 (Kar): (2003) 185 CTR 588 (Kar)	2345
Prasad (V.B.) v Manager, PMD Upper Primary School AIR 2007 SC 2053	18
Pratap (M.R.) v Muthukrishnan (V.M.), ITO (1992) 62 Taxman 491 (SC): (1992) 196 ITR 1 (SC): (1992) 104 CTR 203 (SC)	2575,2599
Pratap (M.R.) v Muthuramalingam (V.M.) (1984) 16 Taxman 286 (Mad): (1984) 149 ITR 798 (Mad): (1984) 39 CTR 43 (Mad)	2547
Pratap K. Pothen v Circle Inspector of Police (1999) 105 Taxman 380 (Ker)	1113
Pratap Vitthal Bandal v Union of India (2020) 116 taxmann.com 919 (Bom)	1242
Pratapmal Luxmichand v CIT (1956) 29 ITR 489 (SC)	1673
Prathyusha Educational Trust v TRO (2020) 122 taxmann.com 71 (Mad): (2020) 422 ITR 291 (Mad)	2285
Pratibha Garg v CIT (2014) 42 taxmann.com 284 (All): (2014) 227 Taxman 76 (All) (Mag.): (2014) 264 CTR 520 (All)	1661
Pratik Chimanbhai Gajipara v ITO (2024) 162 taxmann.com 801 (Guj): (2024) 299 Taxman 429 (Guj)	2298
Pratyaksh Apparels (P) Ltd v DCIT (2023) 153 taxmann.com 154 (Del)	1232
Pravinbhai M. Kheni v ACIT (2012) 28 taxmann.com 111 (Guj): (2013) 213 Taxman 81 (Guj): (2013) 353 ITR 585 (Guj): (2014) 266 CTR 410 (Guj)	1661
Prayag Udyog (P) Ltd v ITAT (2001) 118 Taxman 68 (All): (2000) 245 ITR 288 (All): (2000) 164 CTR 74 (All)	1930,1931
Prayag Udyog (P) Ltd v Union of India (2013) 33 taxmann.com 599 (All): (2012) 348 ITR 217 (All)	2390
Preetha Krishna v ACIT (2021) 129 taxmann.com 268 (Mad)	2314
Preethi V. v ITO (2025) 171 taxmann.com 100 (Kar)	1544
Preeti N. Aggarwala v CCIT (2017) 82 taxmann.com 155 (Del): (2017) 248 Taxman 261 (Del): (2017) 394 ITR 557 (Del): (2017) 295 CTR 349 (Del)	2263
Prem Brothers Infrastructure LLP v National Faceless Assessment Centre (2022) 142 taxmann.com 38: (2022) 288 Taxman 768 (Del)	2412,2413
Prem Dass v ITO (1999) 103 Taxman 65 (SC): (1999) 236 ITR 683 (SC): (1999) 152 CTR 79 (SC)	2557,2558,2622
Prem Prakash Tripathi v CIT (1994) 75 Taxman 107 (All): (1994) 208 ITR 461 (All): (1994) 121 CTR 77 (All)	2265
Premier Automobiles Ltd v ITO (1966) 59 ITR 656 (Bom)	2244
Premier Automobiles Ltd v Shrivastava (S.N.), ITO (1970) 76 ITR 1 (SC)	2223,2237,2244

Table of Cases

131

President ITAT v Jagati Publications Ltd (2022) 145 taxmann.com 96 (SC): (2023) 290 Taxman 121 (SC): (2022) 447 ITR 644 (SC)	1928
President, ITAT v Kalyanasundaram (A.) (2006) 150 Taxman 165 (Mad): (2005) 279 ITR 305 (Mad)	1928
Pride Foramer S.A. v CIT (2025) 179 taxmann.com 464 (SC): (2025) 307 Taxman 371 (SC): (2025) 481 ITR 1 (SC)	286
Prime Securities Ltd v Varinder Mehta, ACIT (Inv.) (2009) 182 Taxman 221 (Bom): (2009) 317 ITR 27 (Bom): (2009) 226 CTR 247 (Bom)	1202,2763
PCIT (Central) v Abhisar Buildwell (P) Ltd (2023) 150 taxmann.com 257 (SC): (2023) 294 Taxman 70 (SC)	1362,1370
PCIT (Central) v Capital Power Systems Ltd (2024) 169 taxmann.com 469 (Del): (2025) 302 Taxman 481 (Del): (2025) 481 ITR 615 (Del)	1358,1362,1364, 1368,1370,1373
PCIT (Central) v Cherian Abraham (2022) 137 taxmann.com 73 (Kar): (2022) 444 ITR 420 (Kar)	1250
PCIT (Central) v Grand Express Developers (P) Ltd (2024) 158 taxmann.com 24 (Del)	1251
PCIT (Central) v King Buildcon (P) Ltd (2023) 154 taxmann.com 189 (SC): (2023) 295 Taxman 413 (SC): (2023) 456 ITR 770 (SC)	1257
PCIT (Central) v NRA Iron & Steel (P) Ltd. (2019) 103 taxmann.com 48 (SC): (2019) 262 Taxman 74 (SC): (2019) 412 ITR 161 (SC)	579
PCIT (Central) v Ojjus Medicare (P) Ltd (2024) 161 taxmann.com 160: (2024) 465 ITR 101 (Del)	1494
PCIT (Central) v Rajan Rajesh Kumar (2025) 181 taxmann.com 750 (Utt)	1379
PCIT (Central) v Surya Agrotech Infrastructure Ltd (2023) 154 taxmann.com 156 (Del): (2023) 295 Taxman 745 (Del)	580
PCIT (E) v Servants of People Society (2023) 147 taxmann.com 79 (SC): (2023) 452 ITR 1 (SC)	1783
PCIT (TDS) v National Health & Education Society (2019) 103 taxmann.com 286 (Bom): (2019) 262 Taxman 240 (Bom): (2019) 412 ITR 404 (Bom)	2088
PCIT (TDS) v Nirmal Kumar Kejriwal (2022) 142 taxmann.com 141 (Cal): (2022) 289 Taxman 51 (Cal): (2023) 454 ITR 777 (Cal)	2175,2187,2194
PCIT (TDS) v Safari Fine Clothing (P) Ltd (TDS) (2018) 89 taxmann.com 129 (Guj): (2018) 253 Taxman 198 (Guj)	2151
PCIT (TDS) v Hindustan CocaCola Beverages (P) Ltd (2023) 157 taxmann.com 587 (Del): (2024) 296 Taxman 455 (Del)	2533
PCIT (TDS) v Mitsubishi Heavy Industries Ltd (2018) 99 taxmann.com 433 (P&H): (2017) 397 ITR 521 (P&H)	2271
PCIT v A.B. Sugar Mills Ltd (2017) 77 taxmann.com 20 (P&H) [6-12-2016]	881
PCIT v A.H. Multisoft (P) Ltd. (2025) 175 taxmann.com 46 (Del): (2025) 305 Taxman 347 (Del)	534
PCIT v Abhijit Bhandari (2019) 108 taxmann.com 120 (Mad): (2019) 265 Taxman 323 (Mad): (2019) 418 ITR 483 (Mad), Paras 40, 42 and 51	504
PCIT v Abhisar Buildwell (P) Ltd (2023) 149 taxmann.com 399: (2023) 293 Taxman 141: (2023) 454 ITR 212 (SC)	1089,1495
PCIT v Aditya Birla Telecom Ltd. (2019) 105 taxmann.com 206 (Bom): (2019) 263 Taxman 539 (Bom)	580
PCIT v Agra Portfolio (P) Ltd. (2024) 161 taxmann.com 303 (Del): (2024) 298 Taxman 685 (Del): (2024) 464 ITR 692 (Del)	534
PCIT v Agson Global (P) Ltd. (2022) 134 taxmann.com 256 (Del): (2022) 286 Taxman 519 (Del): (2022) 441 ITR 550 (Del)	580
PCIT v Ajanta Footcare (India) (P) Ltd (2017) 84 taxmann.com 109 (Cal)	2779
PCIT v Akash Infra-com-Projects (P) Ltd. (2022) 142 taxmann.com 281 (Ori): (2022) 289 Taxman 300 (Ori) [30-6-2022]	800
PCIT v Aliasgar Anvarali Jaliwala (2018) 95 taxmann.com 280 (Guj)	1088

PCIT v Aliasgar Anvarali Varteji (2018) 96 taxmann.com 231 (Guj)	1089,1096
PCIT v Amadeus India (P) Ltd. (2022) 145 taxmann.com 311 (Del): (2023) 290 Taxman 201 (Del)	745
PCIT v Amadeus India Ltd. (2024) 167 taxmann.com 701 (SC)	745
PCIT v Amadeus India Ltd. (2025) 171 taxmann.com 129 (SC): (2025) 304 Taxman 276 (SC)	745
PCIT v Aman Sharma (2023) 149 taxmann.com 377 (P&H) [31-1-2023]	800
PCIT v Amantha Healthcare Ltd (2020) 116 taxmann.com 477 (SC)	1251,2770
PCIT v Anand Kumar Jain (2021) 133 taxmann.com 288 (Del)	1085
PCIT v Ansal Properties and Infrastructure Ltd. (2023) 152 taxmann.com 49 (Del): (2024) 460 ITR 341 (Del)	434
PCIT v Apollo Tyres Ltd (2021) 130 taxmann.com 274: (2021) 283 Taxman 388 (Ker)	1305
PCIT v Ashish Trading Co (2025) 176 taxmann.com 924 (Guj) SLP dismissed	825
PCIT v Astrotech Steels (P) Ltd. (2025) 175 taxmann.com 285 (Mad) (2025) 305 Taxman 429 (Mad) [3-6-2025]	686
PCIT v Atria Wind (Kadambur) (P) Ltd. (2025) 178 taxmann.com 556 (Kar)	434
PCIT v Avinash B. Jaising (2025) 181 taxmann.com 628 (Bom)	1535
PCIT v B.M.A. Capfin Ltd (2018) 100 taxmann.com 330 (SC): (2019) 260 Taxman 89 (SC)	1256
PCIT v B.S.T. Infratech Ltd. (2024) 161 taxmann.com 668 (Cal): (2024) 468 ITR 111 (Cal)	580
PCIT v Banzai Estates (P) Ltd (2024) 165 taxmann.com 412 (Bom): (2025) 482 ITR 407 (Bom)	229
PCIT v Best Infrastructure (India) (P) Ltd. (2017) 84 taxmann.com 287 (Del): (2017) 397 ITR 82 (Del)	580
PCIT v Binod Kumar Singh (2019) 107 taxmann.com 27 (Bom): (2019) 264 Taxman 335 (Bom): (2020) 423 ITR 175 (Bom)	101
PCIT v Birlasoft Ltd. (2024) 169 taxmann.com 44 (Del)	747
PCIT v Bishambhar Dayal Agarwal (2023) 155 taxmann.com 26 (Cal)	1101
PCIT v Boeing India (P) Ltd (2023) 146 taxmann.com 131 (Del): (2023) 457 ITR 84 (Del): (2017) 398 ITR 66 (Del)	2087,2172
PCIT v Boeing India (P) Ltd (2026) 185 taxmann.com 411 (Del)	2766
PCIT v Boeing India (P) Ltd. (2023) 146 taxmann.com 131 (Del): (2023) 457 ITR 84 (Del)	745
PCIT v Bridge & Roof Co (India) Ltd (2022) 138 taxmann.com 127 (Cal)	1317
PCIT v Broadway Shoe Co (2018) 99 taxmann.com 83 (J&K): (2018) 259 Taxman 223 (J&K)	1251
PCIT v Buniyad Chemicals Ltd. (2025) 172 taxmann.com 462 (Bom): (2025) 304 Taxman 560 (Bom)	581
PCIT v Burda Druck India (P) Ltd. (2023) 157 taxmann.com 563 (Del)	637
PCIT v C.P.C. Logistics Ltd. (2022) 134 taxmann.com 197 (Kar), Para 13	472,473,474
PCIT v Canara Bank Securities Ltd. (2020) 114 taxmann.com 545 (SC)	534
PCIT v Century Textiles & Industries Ltd (2018) 99 taxmann.com 206 (SC)	1332
PCIT v Cherian Abraham (2022) 137 taxmann.com 73: (2022) 444 ITR 420 (Kar)	2770,2771
PCIT v Chhaganbhai Maganbhai Patel (2025) 178 taxmann.com 7 (SC): (2025) 306 Taxman 334 (SC): (2025) 481 ITR 454 (SC)	2135
PCIT v Cholamandalam M S General Insurance Company Ltd (2026) 185 taxmann.com 364 (SC)	2172
PCIT v Consortium Nussli Comfort Net (2022) 139 taxmann.com 337 (Del)	1250
PCIT v Corporate Executive Board India (P) Ltd (2020) 120 taxmann.com 114 (P&H): (2020) 274 Taxman 529 (P&H)	744
PCIT v Cosmat Traders (P) Ltd (2023) 146 taxmann.com 207 (Cal): (2023) 291 Taxman 6 (Cal)	1251

Table of Cases

133

PCIT v D.S.P. Merill Lynch Capital Ltd. (2023) 153 taxmann.com 178 (SC): (2023) 294 Taxman 161 (SC): (2023) 456 ITR 768 (SC) [10-7-2023]	611
PCIT v Dart Infrabuild (P) Ltd (2024) 166 taxmann.com 4 (Del)	2772
PCIT v Deccan Tobacco Company (2022) 137 taxmann.com 470 (SC): (2022) 286 Taxman 558 (SC) [11-3-2022]	583
PCIT v Delco India (P) Ltd (2016) 67 taxmann.com 357 (Del)	2779
PCIT v Delhi International Airport (P) Ltd (2022) 140 taxmann.com 440 (Kar)	1095
PCIT v Dishman Pharmaceuticals & Chemicals Ltd (2019) 112 taxmann.com 91 (Guj): (2019) 417 ITR 373 (Guj)	2197
PCIT v Divine Light Finance Ltd (2024) 165 taxmann.com 254 (Cal)	2773
PCIT v Durgapur Projects Ltd. (2023) 148 taxmann.com 50 (Cal)	468
PCIT v E-City Real Estate (P) Ltd. (2018) 100 taxmann.com 94 (SC): (2018) 259 Taxman 409 (SC)	223
PCIT v E.Y.G.B.S. (India) (P) Ltd. (2025) 180 taxmann.com 681 (Kar)	746
PCIT v Emote Wealth (P) Ltd (2025) 176 taxmann.com 169 (Cal)	1153
PCIT v Fastner Commodeal (P) Ltd (2025) 172 taxmann.com 573 (Cal) [10-1-2025]	839
PCIT v Fiserv India (P) Ltd. (2024) 160 taxmann.com 315 (Delhi)	744
PCIT v G.V.K. Jaipur Expressway Ltd. (2018) 100 taxmann.com 95/96 (SC): (2018) 259 Taxman 429 (SC)	279
PCIT v Geetaben Chandulal Prajapati (2018) 96 taxmann.com 100 (Guj)	2534
PCIT v Gopal Srinivasan (2020) 119 taxmann.com 359 (Mad): (2020) 275 Taxman 412 (Mad): (2020) 429 ITR 593 (Mad)	942
PCIT v Grand Express Developers (P) Ltd (2024) 158 taxmann.com 24 (Del)	2771
PCIT v Greenply Industries Ltd. (2025) 476 ITR 347 (Gau)	242
PCIT v H.C.L. Infotech (P) Ltd (2026) 184 taxmann.com 38 (Del)	2391
PCIT v Hike (P) Ltd. (2024) 163 taxmann.com 41 (SC): (2024) 299 Taxman 447 (SC)	249
PCIT v Himachal Pradesh Housing and Urban Development Authority (2023) 157 taxmann.com 598 (HP): (2024) 297 Taxman 208 (HP)	677
PCIT v Hi-Tech Residency (P) Ltd. (2018) 96 taxmann.com 403 (SC): (2018) 257 Taxman 335 (SC)	579
PCIT v I.A. Hydro Energy (P) Ltd. (2024) 163 taxmann.com 408 (HP): (2024) 299 Taxman 304 (HP)	534
PCIT v I.N.S. Finance & Investment (P) Ltd. (2024) 163 taxmann.com 107 (Del): (2024) 299 Taxman 131 (Del): (2025) 475 ITR 268 (Del)	535
PCIT v I-Ven Interactive Ltd (2019) 110 taxmann.com 332 (SC): (2019) 267 Taxman 471 (SC): (2019) 418 ITR 662 (SC)	1251
PCIT v Inderjit Singh Sodhi (HUF) (2024) 161 taxmann.com 301 (Del): (2025) 475 ITR 294 (Del)	535
PCIT v Inductis India (P) Ltd. (2023) 157 taxmann.com 87 (Del)	745
PCIT v Intas Pharmaceuticals Ltd. (2023) 151 taxmann.com 448 (SC): (2023) 293 Taxman 496 (SC): (2023) 454 ITR 421 (SC)	606
PCIT v International Coal Ventures (P) Ltd. (2025) 170 taxmann.com 168 (Del): (2025) 472 ITR 307 (Del)	533
PCIT v Jagdish Thakkar (2022) 145 taxmann.com 414 (Bom)	587
PCIT v Jewels Magnum (2020) 120 taxmann.com 316 (Mad) [9-9-2020]	685
PCIT v K.G.Y. Glass Industries (P) Ltd (2023) 156 taxmann.com 18 (Guj): (2024) 296 Taxman 180 (Guj): (2024) 464 ITR 129 (Guj) [18-10-2023]	838,863
PCIT v Karia Can Co Ltd. (2018) 96 taxmann.com 193 (Bom): (2018) 257 Taxman 189 (Bom)	227
PCIT v Khyati Realtors (P) Ltd. (2022) 141 taxmann.com 461 (SC): (2022) 289 Taxman 60 (SC): (2022) 447 ITR 167 (SC)	260
PCIT v Krishna Kumar Verma (2024) 161 taxmann.com 44 (MP) [19-3-2024]	824
PCIT v L.G. Electronics India (P) Ltd (2018) 96 taxmann.com 656 (SC)	2264
PCIT v Landis Gyr Ltd. (2023) 152 taxmann.com 193 (Cal)	746

PCIT v Lark Chemicals (P) Ltd (2018) 99 taxmann.com 312 (SC): (2018) 259 Taxman 365 (SC)	1259,1323,1330,1332
PCIT v Laxmi Narayan Shivhare (2024) 168 taxmann.com 43 (MP): (2025) 481 ITR 231 (MP)	1587
PCIT v Li and Fung (India) (P) Ltd. (2021) 130 taxmann.com 439 (SC): (2021) 283 Taxman 4 (SC)	746
PCIT v M.B.C. Infra Space (P) Ltd (2023) 153 taxmann.com 108 (Guj): (2023) 294 Taxman 358 (Guj)	2164
PCIT v M.P. Entertainment and Developers (P) Ltd. (2024) 169 taxmann.com 139 (SC): (2025) 302 Taxman 361 (SC): (2024) 469 ITR 428 (SC)	238
PCIT v M.S. L&T SUCG JV CC27 (2023) 157 taxmann.com 548 (Del)	2425
PCIT v M.S.P.L. Ltd (2023) 150 taxmann.com 41 (SC): (2023) 294 Taxman 74 (SC): (2023) 454 ITR 280 (SC)	1929
PCIT v Macquarie Global Services (P) Ltd. (2019) 102 taxmann.com 272 (Del)	684
PCIT v Madhya Gujarat Vij Company Ltd. (2025) 181 taxmann.com 738 (Guj)	533
PCIT v Mahalaxmi Design (P) Ltd (2025) 174 taxmann.com 149 (Del): (2025) 482 ITR 215 (Del)	540
PCIT v Mahendra Singh Asoliya (2019) 107 taxmann.com 81 (SC)	1322,1330,1332
PCIT v Manindra Mohan Mazumdar (2023) 150 taxmann.com 116 (Cal): (2024) 461 ITR 56 (Cal) [15-3-2023]	611
PCIT v Manipal Health Systems (P) Ltd. (2024) 158 taxmann.com 285 (Kar)	463, 464
PCIT v Manoj Kapoor (2023) 156 taxmann.com 205 (Jhar)	2336
PCIT v Marck Biosciences Ltd (2019) 106 taxmann.com 399 (Guj)	1250,2770
PCIT v Maruti Suzuki India Ltd (2019) 107 taxmann.com 375 (SC): (2019) 265 Taxman 515 (SC): (2019) 416 ITR 613 (SC)	1602,2766
PCIT v Megapode Ventures (P) Ltd. (2026) 183 taxmann.com 31 (Cal)	596
PCIT v Mobisoft Tele Solutions (P) Ltd. (2018) 90 taxmann.com 383 (P&H): (2018) 404 ITR 203 (P&H): (2018) 301 CTR 582 (P&H)	437
PCIT v Moogambigai Charitable and Educational Trust (2021) 128 taxmann.com 349 (Kar): (2021) 281 Taxman 500 (Kar)	1780
PCIT v Moser Baer India Ltd (2020) 114 taxmann.com 549 (SC)	1328,1330,1332
PCIT v N.S. Software (Firm) (2018) 93 taxmann.com 21 (Del)	1095
PCIT v N.T.P.C. SAIL Power Co (P) Ltd. (2020) 117 taxmann.com 136 (SC): (2020) 272 Taxman 92 (SC)	534
PCIT v Nabinagar Power Generating Co (P) Ltd. (2019) 103 taxmann.com 206 (SC): (2019) 262 Taxman 8 (SC)	533
PCIT v Naina Saraf (2022) 142 taxmann.com 147 (Raj)	534
PCIT v Narayan Kumar Khaitan (2023) 149 taxmann.com 243 (Ori): (2023) 454 ITR 766 (Ori)	2673,2773
PCIT v Nippon Leakless Talbros (P) Ltd. (2023) 153 taxmann.com 279 (P&H): (2023) 455 ITR 335 (P&H)	745
PCIT v Nitin Ramdeoiji Lohia (2022) 145 taxmann.com 546 (Bom): (2023) 291 Taxman 469 (Bom): (2023) 457 ITR 446 (Bom)	588
PCIT v Nopany & Sons (2022) 136 taxmann.com 414 (Cal): (2022) 286 Taxman 388 (Cal)	1041,1046,1047,1251,2773
PCIT v Novell Software Development India (P) Ltd. (2021) 126 taxmann.com 29 (Kar): (2021) 278 Taxman 390 (Kar)	744
PCIT v Oberoi Hotels (P) Ltd (2018) 96 taxmann.com 104: (2018) 409 ITR 132 (Cal)	2770
PCIT v Ojas Tarmake (P) Ltd. (2023) 156 taxmann.com 75 (Guj)	578
PCIT v Ojjus Medicare (P) Ltd (2024) 161 taxmann.com 160: (2024) 465 ITR 101 (Del)	1495
PCIT v Om Nanotech (P) Ltd. (2023) 152 taxmann.com 138 (Del): (2023) 293 Taxman 636 (Del): (2023) 455 ITR 50 (Del) [23-2-2023]	684
PCIT v P.M.P. Auto Components (P) Ltd. (2019) 103 taxmann.com 284 (Bom)	733

Table of Cases

135

PCIT v Paradise Inland Shipping (P) Ltd (2018) 93 taxmann.com 84 (SC)	1326,1331
PCIT v Param Dairy Ltd (2021) 133 taxmann.com 148 (SC): (2022) 284 Taxman 378 (SC) [20-09-2021]	1257
PCIT v Parmarth Iron (P) Ltd (2024) 161 taxmann.com 709 (All): (2025) 478 ITR 452 (All)	1239
PCIT v Parshottambhai Maganlal Ramotia (2024) 169 taxmann.com 372 (Guj): (2025) 302 Taxman 448 (Guj) [18-11-2024]	824
PCIT v Prabodh Kumar Tiwari (2025) 176 taxmann.com 831 (Del): (2026) 485 ITR 196 (Del)	2615
PCIT v Punjab and Sind Bank (2019) 108 taxmann.com 352 (SC)	1328
PCIT v Quippo Telecom Infrastructure (P) Ltd (2025) 175 taxmann.com 503 (Del)	2521
PCIT v R.F. Nangrani HUF (2023) 151 taxmann.com 375 (SC): (2023) 293 Taxman 511 (SC): (2023) 454 ITR 426 (SC)	414
PCIT v R.M.G. Polyvinyl (I) Ltd (2017) 83 taxmann.com 348 (Del)	1325,1326, 1328,1331,1332
PCIT v Raghvendra Mohta (2025) 174 taxmann.com 450 (Cal)	1041,1047
PCIT v Rahul Uday Tuljapurkar (2019) 106 taxmann.com 66 (Bom): (2019) 264 Taxman 36 (Bom), Para 8	483
PCIT v Rajkumar C (HUF) (2021) 130 taxmann.com 349 (Kar): (2021) 431 ITR 320 (Kar)	1362
PCIT v Rajni Developers (P) Ltd (2018) 89 taxmann.com 408 (Guj)	1484
PCIT v Ramesh Chandra Rai (2024) 168 taxmann.com 43: (2025) 481 ITR 231 (MP)	1582
PCIT v Ramesh Chandra Rai (2025) 178 taxmann.com 664 (SC)	1582
PCIT v Ranjan Pa. (Dr.) (2021) 124 taxmann.com 241 (Kar): (2021) 278 Taxman 138 (Kar)	534
PCIT v Redington (India) Ltd. (2020) 122 taxmann.com 136 (Mad): (2021) 430 ITR 298 (Mad)	746
PCIT v Rishikesh Buildcon (P) Ltd (2023) 147 taxmann.com 220 (Del): (2023) 451 ITR 108 (Del)	2453,2529
PCIT v Ritu Singal (2018) 93 taxmann.com 223 (Del)	1100
PCIT v Rohit Baid (2025) 175 taxmann.com 820 (Cal)	1041,1046,1047
PCIT v Roshan Lal Sanchiti (2023) 150 taxmann.com 227 (Raj): affirmed by the SC in (2023) 150 taxmann.com 228 (SC)	1093
PCIT v Roshan Lal Sanchiti (2023) 155 taxmann.com 308 (Raj): affirmed by SC: (2023) 156 taxmann.com 458 (SC)	1100
PCIT v S. Chand & Co Ltd (2018) 100 taxmann.com 353 (SC)	1326
PCIT v Sahara India Financial Corpn. Ltd (2020) 119 taxmann.com 285 (SC): (2020) 274 Taxman 214 (SC)	2440
PCIT v Sarojini M. Kushe P.V.S. Beedies (P) Ltd. (2022) 135 taxmann.com 365 (Kar): (2022) 286 Taxman 253 (Kar): (2022) 442 ITR 327 (Kar)	470,472,473
PCIT v Sharan Svadha LLP (2025) 176 taxmann.com 477 (SC)	468
PCIT v Shivaai Industries (P) Ltd. (2024) 159 taxmann.com 388 (SC): (2024) 297 Taxman 372 (SC)	295
PCIT v Shree Madhi Surali Vibhag Nagarik Sahakari Dhiran Mandali Ltd (2024) 167 taxmann.com 471 (SC): (2024) 301 Taxman 556 (SC)	2451
PCIT v Shree Madhi Surali Vibhag Nagarik Sahakari Dhiran Mandli Ltd (2024) 167 taxmann.com 470 (Guj)	2451,2514
PCIT v Shree Rama Multitech Ltd. (2025) 176 taxmann.com 755 (Guj)	229
PCIT v Shri Jai Shiv Shankar Traders (P) Ltd (2015) 64 taxmann.com 220 (Del): (2016) 383 ITR 448 (Del): (2016) 282 CTR 435 (Del)	1250,2770
PCIT v Silver Line (2016) 65 taxmann.com 137: (2016) 383 ITR 455: (2016) 283 CTR 148 (Del)	2770
PCIT v Sony India (P) Ltd. (2024) 167 taxmann.com 549 (Del): (2025) 477 ITR 576 (Del)	745

PCIT v Soorajmul Nagarmull (2022) 145 taxmann.com 245 (Cal): (2023) 457 ITR 470 (Cal)	315
PCIT v Sri Balaji Associates (2019) 108 taxmann.com 564 (Kar)	1079
PCIT v Standard Fireworks (P) Ltd. (2020) 122 taxmann.com 92 (SC): (2021) 276 Taxman 190 (SC)	509
PCIT v Subash Menon (2025) 171 taxmann.com 504 (Kar)	2371
PCIT v Sumitomo Corporation India (P) Ltd (2024) 166 taxmann.com 55 (Del)	1304
PCIT v Suraj Infrastructures (P) Ltd. (2023) 156 taxmann.com 192 (Bom): (2023) 295 Taxman 758 (Bom)	588
PCIT v Surya Merchants Ltd (2016) 72 taxmann.com 16 (All): (2016) 387 ITR 105 (All): (2016) 290 CTR 168 (All) [3-5-2016]	677
PCIT v Tata AIG General Insurance Co Ltd (2019) 111 taxmann.com 92 (Bom)	2130
PCIT v Tata Communications Ltd (2019) 111 taxmann.com 259 (SC): (2019) 267 Taxman 497 (SC)	2066
PCIT v Tata Sons Ltd (2019) 110 taxmann.com 115 (Bom): (2019) 267 Taxman 13 (Bom)	2763
PCIT v Tata Sons Ltd (2023) 146 taxmann.com 161 (SC): (2023) 291 Taxman 354 (SC): (2022) 449 ITR 166 (SC)	2763
PCIT v Tejua Rohitkumar Kapadia (2018) 94 taxmann.com 325 (SC): (2018) 256 Taxman 213 (SC)	587
PCIT v Thapar Homes Ltd (2024) 159 taxmann.com 450 (Del)	2533
PCIT v Totagars Co-operative Sale Society (2017) 78 taxmann.com 169 (Kar): (2017) 392 ITR 74 (Kar) [5-1-2017]	701
PCIT v Tupperware India (P) Ltd (2016) 65 taxmann.com 17 (Del): (2016) 236 Taxman 494 (Del): (2016) 284 CTR 68 (Del)	1258
PCIT v Umesh Ishrani Gupta (2019) 108 taxmann.com 437 (Bom)	1085,2779
PCIT v Umesh Shetty (K.) (2025) 170 taxmann.com 748 (Kar): (2025) 303 Taxman 318 (Kar)	2530,2534
PCIT v Unitech Reliable Projects (P) Ltd (2023) 153 taxmann.com 495 (Del): (2023) 294 Taxman 507 (Del): (2024) 462 ITR 307 (Del)	2521
PCIT v Vaidya Panalalmanilal (HUF) (2018) 98 taxmann.com 189 (Guj): (2018) 259 Taxman 19 (Guj), Paras 7 to 9	482
PCIT v Valvoline Cummins (P) Ltd. (2020) 121 taxmann.com 79 (Del): (2020) 424 ITR 162 (Del)	745
PCIT v Vaman Estate (2020) 113 taxmann.com 406 (SC)	1328
PCIT v Vedansh Jewels Pvt. Ltd. (2018) 97 taxmann.com 520 (Raj.)	685
PCIT v Vembu Vaidyanathan (2019) 101 taxmann.com 436 (Bom): (2019) 261 Taxman 376 (Bom): (2019) 417 ITR 545 (Bom), Para 4	504
PCIT v Vimal Kumar Rath (2020) 115 taxmann.com 220 (SC): (2020) 273 Taxman 274 (SC)	1257
PCIT v Virendra Choudhary (2022) 139 taxmann.com 90 (Raj)	1407
PCIT v Vivek Krishnamoorthy (2025) 175 taxmann.com 681 (Kar)	2372
PCIT v Vodafone Idea Ltd (2020) 117 taxmann.com 879 (SC): (2020) 272 Taxman 406 (SC)	2402
PCIT v W.G.F. Financial Services (P) Ltd. (2025) 172 taxmann.com 125 (Del): (2025) 304 Taxman 222 (Del)	263
PDIT (Inv.) v Laljibhai Kanjibhai Mandalia (2022) 140 taxmann.com 282 (SC)	1081,1099
PDIT (Inv.) v Vipul Kumar Patel (2024) 167 taxmann.com 141 (SC)	1083
Priya Blue Industries (P) Ltd v JCIT (2002) 120 Taxman 696 (Guj): (2001) 251 ITR 615 (Guj): (2001) 166 CTR 306 (Guj)	1478
Produce Exchange Corporation Ltd. v CIT (1970) 77 ITR 739 (SC)	603
Property Plus Realtors v Union of India (2025) 171 taxmann.com 426 (Del): (2026) 486 ITR 138 (Del)	2445,2516,2534
Province of Bengal v Hingkel Kumari AIR 1946 Cal 217	16

Table of Cases

137

Provincial Superior v Union of India (2021) 129 taxmann.com 154 (Ker): (2021) 438 ITR 548 (Ker)	2092
Puliani (D.C.) v CIT (1973) 89 ITR 164 (All)	2272
Punj (M.R.) v State (1993) 199 ITR 87 (Del)	2565
Punjab and Sind Bank v National Faceless Assessment Centre (2021) 129 taxmann.com 202 (Del): (2021) 282 Taxman 34 (Del)	2524
Punjab Small Industries & Export Corpn. Ltd v Inspecting Assistant Commissioner (2005) 143 Taxman 123: (2005) 278 ITR 92: (2004) 192 CTR 396 (P&H)	2239
Punjab State Warehousing Corpn. v CIT (2004) 138 Taxman 48: (2003) 264 ITR 597: (2004) 186 CTR 247 (P&H)	2256
Punjab Tractors Ltd v ACIT (2004) 137 Taxman 211: (2004) 267 ITR 229: (2004) 188 CTR 275 (P&H)	2238,2245
Puran Devi v Klar (Z.S.), ITO (1988) 169 ITR 608 (P&H)	2599
Puransingh M. Verma v CIT (2015) 56 taxmann.com 218 (Guj): (2015) 230 Taxman 470 (Guj)	159
Purnima Advertising Agency (P) Ltd v DCIT (TDS) (2017) 83 taxmann.com 205 (Guj): (2017) 249 Taxman 426 (Guj): (2017) 396 ITR 526 (Guj): (2017) 297 CTR 77 (Guj)	2173
Purshottam Govindji Halai v Addl. Collector of Bombay (1955) 28 ITR 891 (SC)	2278,2280
Pushpa (S.) v PCIT (2025) 176 taxmann.com 858 (Mad): (2025) 306 Taxman 197 (Mad)	1688,1689
Pushpa (S.) v Sivachanmugavelu (2005) 3 SCC 1	174
Pushpadevi M. Jatia v Wadhawan (M.L.) (1987) 3 SCC 367	1024
Puttaswamy (Justice K.S.) (Retd.) v Union of India (2018) 97 taxmann.com 585 (SC)	1175
Puvvada Bhaskara Rao v TRO (2001) 117 Taxman 659 (AP): (2001) 252 ITR 748 (AP): (2001) 171 CTR 125 (AP)	2786
Pydah Suryanarayana Murty v CIT (1961) 42 ITR 83 (AP)	34
Pyramid Saimira Theatre Ltd v CIT (2009) 316 ITR 75: (2009) 226 CTR 62 (Mad)	1189
Q atalys Software Technologies (P) Ltd v Union of India (2020) 115 taxmann.com 345 (Mad): (2020) 272 Taxman 119 (Mad)	2351
Quality Liquor Agencies v ACIT (2015) 64 taxmann.com 368 (Kar): (2015) 377 ITR 528 (Kar)	1469
R. v Norfolk County Court 60 L.J.Q.B. 380	132
R.B. Jodha Mal Kuthiala v CIT (1971) 82 ITR 570	221
R.B.F. Rig Corpn. LIC (RBFRC) v ACIT (2007) 109 ITD 141 (Del) (SB)	169
R.G. Agarwal & Co v Union of India (1994) 77 Taxman 566 (MP): (1994) 210 ITR 617 (MP): (1994) 119 CTR 361 (MP)	2585
R.K. Jewellers v CIT (2024) 163 taxmann.com 44 (P&H)	795
R.K.M. Powergen (P) Ltd v ACIT (2023) 146 taxmann.com 68: (2023) 459 ITR 792 (Mad)	1494
R.M.S.I. (P) Ltd v National Faceless Assessment Centre, Delhi (2022) 145 taxmann.com 489 (Del): (2023) 290 Taxman 383 (Del): (2023) 450 ITR 293 (Del)	1284
R.P.G. Industries Ltd. v CIT (2011) 10 taxmann.com 121 (Cal): (2011) 198 Taxman 349 (Cal): (2011) 338 ITR 313 (Cal): (2011) 241 CTR 19 (Cal)	609
R.S. Agro Tech v Union of India (2024) 167 taxmann.com 508 (Tel)	1077
Radha Ammal (V.M.N.) v CIT (1950) 18 ITR 225 (Mad)	1674
Radha Gajapathi Raju v CIT (1991) 55 Taxman 87 (Mad): (1991) 190 ITR 144 (Mad): (1990) 87 CTR 112 (Mad)	1436
Radha Krishna Jalan v CIT (2007) 165 taxman 538 (Gau)	166
Radha Rani Holdings (P) Ltd. v ADIT (IT) (2007) 16 SOT 495 (Del)	103
Radha Vilas Karyalaya v CIT (1969) 71 ITR 279 (All)	1927
Radhasoami Satsang v CIT (1992) 193 ITR 321 (SC)	1742

Radhey Mohan Sharma v DCIT (OSD) (2014) 44 taxmann.com 66 (Guj): (2014) 227 Taxman 196 (Guj) (Mag.)	2273
Radhey Shyam Singhal v CIT (1996) 217 ITR 620 (All): (1996) 134 CTR 514 (All)	2543
Radhey Shyam Tibrewal v CIT (1984) 16 Taxman 27 (SC): (1984) 145 ITR 186 (SC): (1984) 38 CTR 381 (SC)	578
Raghav Bahl v CIT (2014) 48 taxmann.com 288 (Del): (2014) 225 Taxman 195 (Del) (Mag): (2014) 369 ITR 447 (Del): (2014) 267 CTR 122 (Del)	1505
Raghava Reddi v CIT 1962 (1) TMI 7 (SC): (1962) 44 ITR 720	94
Raghavan (M.) v ACIT (2004) 134 taxman 790 (Mad)	459
Raghu (M.K.) v CIT (2009) 182 Taxman 362 (Ker): (2009) 226 CTR 269 (Ker) [10-2-2009]	822
Raghu Raj Pratap Singh v ACIT (2009) 179 Taxman 73 (All): (2008) 307 ITR 450 (All): (2009) 222 CTR 153 (All)	1480
Raghubir Saran v Jain (O.P.), Additional Munsif (I.) (1969) 73 ITR 482 (All)	1150
Raghunandan Enterprise v ACIT (2022) 139 taxmann.com 51 (Guj): (2022) 442 ITR 460 (Guj)	2660
Raghunath Pandey v State of Bihar (1998) 99 Taxman 371 (Pat): (1998) 232 ITR 908 (Pat): (1998) 150 CTR 145 (Pat)	2563,2611
Raghunathdas Kakani v CIT (Addl.) (1979) 2 Taxman 584 (MP): (1980) 122 ITR 952 (MP)	1546
Raghuram Grah (P) Ltd v ITO (2006) 152 Taxman 448 (All): (2006) 281 ITR 147 (All): (2006) 201 CTR 268 (All)	2658
Raghuvanshi Mills Ltd v CIT (1952) 22 ITR 484 (SC)	59
Raghuvendra Singh (Dr.) v CIT (2014) 49 taxmann.com 544 (P&H): (2015) 229 Taxman 554 (P&H): (2014) 267 CTR 376 (P&H)	1240
Rainbow Agri Industries Ltd v ITAT (2003) 132 Taxman 752 (Bom): (2004) 266 ITR 38 (Bom): (2003) 185 CTR 482 (Bom)	1931
Raj & Company v Union of India (2014) 42 taxmann.com 184 (Gau): (2014) 264 CTR 209 (Gau)	2392
Raj Dadarkar & Associates v ACIT (2017) 81 taxmann.com 193 (SC): (2017) 248 Taxman 1 (SC): (2017) 394 ITR 592 (SC): (2017) 298 CTR 117 (SC)	223
Raj Educational Trust v DCIT (E) (2024) 161 taxmann.com 216 (Mad): (2024) 298 Taxman 369 (Mad)	2444,2516
Raj Kishore Prasad v ITO (1991) 188 ITR 765 (All): (1990) 88 CTR 109 (All)	2788
Raj Kishore Prasad v ITO (1992) 195 ITR 438 (All): (1990) 88 CTR 152 (All)	1361,1367,1369,1375,1381
Raj Kumar Deorah & Sons v CIT (2002) 124 Taxman 529 (Gau): (2001) 251 ITR 597 (Gau): (2001) 171 CTR 436 (Gau)	1438
Raj Kumar Kedia v ITO (2025) 176 taxmann.com 857 (Del)	2575,2576,2620,2621
Raj Kumar Soderia v CCIT (1998) 229 ITR 626 (Pat)	2619
Raj Pal Singh v CIT (2020) 118 taxmann.com 508 (SC): (2020) 273 Taxman 375 (SC): (2020) 427 ITR 1 (SC)	416
Raj R. Paper Merchant v CIT (1998) 229 ITR 650 (Del)	1277
Raj Rayon Industries Ltd v PCIT (2026) 183 taxmann.com 458: (2026) 309 Taxman 463 (Bom)	1191
Raja Bahadur Kamakshya Narain Singh of Ramgarh v CIT (1943) 11 ITR 513 (PC)	60
Raja Builders v National Faceless Assessment Centre (2021) 127 taxmann.com 339 (Bom): (2021) 280 Taxman 304 (Bom)	1255
Raja Buland Sugar Co. Ltd. v Municipal Board AIR 1965 SC 895: (1965) 1 SCR 970	23
Raja Harpal Singh Inter College v PCIT (2016) 70 taxmann.com 246 (All): (2016) 240 Taxman 123 (All): (2016) 386 ITR 327 (All): (2016) 288 CTR 435 (All)	2489,2523
Raja Jagdambika Pratap Narain Singh v CBDT (1975) 100 ITR 698 (SC)	2371
Raja Mustafa Ali Khan v CIT (1946) 14 ITR 265 (Oudh)	1951
Raja Mustafa Ali Khan v CIT Ajmer-Merwara (1948) 16 ITR 330 (PC)	33

Table of Cases

139

Raja Ram Kulwant Rai v ACIT (1998) 98 Taxman 279 (P&H): (1997) 227 ITR 187 (P&H): (1997) 142 CTR 292 (P&H)	1476
Rajan (K.M.), Rajan & Co v CIT (1990) 186 ITR 376 (Ker)	2504
Rajan (K.M.), Rajan & Co v CIT (1990) 48 Taxman 116 (Ker)	2508
Rajan Gupta v CIT (2010) 194 Taxman 287 (Del): (2010) 233 CTR 230 (Del)	1481
Rajan Jewellery v CIT (2019) 109 taxmann.com 104 (Ker)	1095
Rajan Nair (N.) v ITO (1987) 33 Taxman 451 (Ker): (1987) 165 ITR 650 (Ker): (1987) 63 CTR 33 (Ker)	2264
Rajapalayam Mills Ltd v DCIT (2016) 68 taxmann.com 3 (Mad): (2016) 241 Taxman 50 (Mad): (2017) 293 CTR 518 (Mad) [29-1-2016]	610
Rajasthan State Electricity Board v DCIT (2020) 115 taxmann.com 330 (SC): (2020) 273 Taxman 1 (SC): (2020) 424 ITR 704 (SC)	1248
Rajasthan State Warehousing Corpn. v CIT (2000) 242 ITR 450: 109 Taxman 145	197
Rajeev Ratan v CIT/Wealth-tax (1997) 225 ITR 997 (All)	2506
Rajender Kumar Sehgal v ITO (2019) 101 taxmann.com 233: (2019) 260 Taxman 412: (2019) 414 ITR 286 (Del)	2773
Rajendra Kumar v ACIT (2022) 138 taxmann.com 490 (Raj): (2022) 287 Taxman 625 (Raj): (2022) 445 ITR 622 (Raj)	2265
Rajendran (C.) v ITO (2002) 253 ITR 139 (Mad): (2002) 173 CTR 171 (Mad)	1659
Rajendran Chingaravelu v Mishra (R.K.) (2010) 186 Taxman 305 (SC)	1081,1117
Rajesh Agarwal v State of Telangana (2024) 158 taxmann.com 166 (Tel)	2624
Rajesh Chopra v ITO (2025) 179 taxmann.com 84 (Del): (2025) 479 ITR 354 (Del)	1379
Rajesh Kourani v Union of India (2017) 83 taxmann.com 137 (Guj): (2017) 249 Taxman 402 (Guj): (2017) 297 CTR 502 (Guj)	2191
Rajesh Kumar v DCIT (2004) 137 Taxman 493 (Del): (2004) 271 ITR 494 (Del): (2004) 186 CTR 663 (Del)	1212
Rajesh Kumar v DCIT (2006) 157 Taxman 168 (SC): (2006) 287 ITR 91 (SC): (2006) 206 CTR 175 (SC)	1230,1232
Rajesh Poddar v ITO (2023) 152 taxmann.com 98 (Bom)	1286
Rajesh Syal v CIT (2009) 185 Taxman 369 (P&H): (2012) 344 ITR 482 (P&H): (2009) 225 CTR 405 (P&H)	1468
Rajesh T. Shah v TRO (2020) 117 taxmann.com 549 (Bom): (2020) 272 Taxman 457 (Bom): (2020) 425 ITR 443 (Bom)	1663
Rajesh Trade Link (P) Ltd v DCIT (2013) 37 taxmann.com 392 (Guj): (2013) 218 Taxman 97 (Guj)	1488
Rajeswara Reddy (G.) v CIT (1972) 84 ITR 556 (AP)	2273
Rajeswaramma (P.) v ITO (1960) 39 ITR 654 (AP)	2295
Rajgopal (P.V.) v Union of India (1998) 99 Taxman 475 (AP)	204,209
Rajgreen Infralink LLP v PCIT (2025) 181 taxmann.com 426 (Guj)	679
Rajiv Agrawal, DDIT v State of Gujarat (2006) 154 Taxman 172 (Guj)	1109
Rajiv Dass v DCIT (2019) 103 taxmann.com 192 (Del): (2019) 264 Taxman 40 (Del): (2019) 414 ITR 423 (Del), Para 4	489,490
Rajiv Gupta v CIT (2014) 51 taxmann.com 53: (2014) 227 Taxman 242 (P&H) (Mag): (2014) 366 ITR 257 (P&H)	1188
Rajiv Kumar Aduka v Designated Authority, CIT (2002) 121 Taxman 150 (Cal): (2001) 251 ITR 518 (Cal): (2001) 171 CTR 424 (Cal)	2398
Rajiv Mehra v CIT (2024) 168 taxmann.com 273 (P&H)	453
Rajkamal Agro Industries v National Faceless Assessment Centre (Del) (2025) 179 taxmann.com 621 (Guj)	1268,1270,1271,1272
Rajkamal Healds and Reeds (P) Ltd v ADIT (2025) 173 taxmann.com 225 (Guj) [20-1-2022]	839
Rajkot Engineering Association v Union of India (1986) 26 Taxman 60 (Guj): (1986) 162 ITR 28 (Guj): (1986) 54 CTR 272 (Guj)	391
Rajkumar (T.) v Union of India (2016) 68 taxmann.com 182 (Mad): (2016) 239 Taxman 283 (Mad): (2016) 383 ITR 385 (Mad)	780

Rajkumar Agarwal v ITD (2025) 171 taxmann.com 465 (Kar)	2564
Rajkumar Thiyagarajan v ITD (2021) 124 taxmann.com 119: (2021) 277 Taxman 437 (Mad)	2565
Rajneesh Agarwal v ITO (2025) 180 taxmann.com 273 (Cal)	2398,2402
Rajnik & Co v ACIT (2001) 117 Taxman 675 (AP): (2001) 251 ITR 561 (AP): (2001) 171 CTR 117 (AP)	1468
Rajvir Singh v State of Rajasthan (1990) 186 ITR 144: (1989) 76 CTR 160 (Raj)	2567
Rakesh Babbar v ACIT (2025) 178 taxmann.com 217 (Del)	1095
Rakesh Kumar Jain (A.) v JCIT (2013) 31 taxmann.com 312 (Mad): (2013) 214 Taxman 39 (Mad): (2012) 254 CTR 576 (Mad)	1502
Rakesh Kumar Saini v Power Finance Corporation Ltd (2024) 168 taxmann.com 704 (Del), Paras 11 and 12	499
Rakesh N. Dutt v ACIT (2009) 311 ITR 247 (Bom): (2008) 214 CTR 462 (Bom)	1371
Rakshit Jain v ACIT (2018) 99 taxmann.com 299 (Del)	1203
Rallis India Ltd v ACIT (2010) 190 Taxman 1 (Bom)	1327,1328,1332
Rallis India Ltd v Central Processing Centre (2026) 183 taxmann.com 176 (Bom)	1310
Ram Gopal Varma (P.) v DCIT (Assessment) (2013) 40 taxmann.com 106 (AP): (2014) 220 Taxman 84 (AP) (Mag): (2013) 357 ITR 493 (AP): (2014) 265 CTR 79 (AP)	1488
Ram Lakhan v ITO (1963) 47 ITR 311 (All)	1544
Ram Lal v ITO (2002) 125 Taxman 351 (P&H)	2660
Ram Narayan Sah v Union of India (2024) 163 taxmann.com 478: (2024) 299 Taxman 276 (Gau)	2806
Ram Prashad v CIT (1972) 86 ITR 122 (SC)	202
Ram Sarandas Har Swaroop Mal v CIT (1990) 53 Taxman 42 (All)	2504
Rama Industries Ltd v PCIT (2026) 182 taxmann.com 846 (Bom): (2026) 309 Taxman 221 (Bom) [7-1-2026]	838,864
Rama Rao Naidu (V.V.) v CIT (1961) 42 ITR 80 (AP)	1540
Ramachandra Pesticides (P) Ltd v CIT (2006) 155 Taxman 111 (Kar): (2006) 285 ITR 45 (Kar): (2006) 204 CTR 133 (Kar)	1211
Ramachar (K.A.) v CIT (1961) 42 ITR 25 (SC)	167
Ramaiah Reddy (C.) v ACIT (2012) 20 taxmann.com 781 (Kar): (2011) 339 ITR 210 (Kar): (2011) 244 CTR 126 (Kar)	1076,1079,1098
Ramakrishnan (R.) v CBDT (2020) 122 taxmann.com 166 (Kar): (2020) 422 ITR 257 (Kar)	2372
Ramakrishnan Ramasubramani v ITO (2024) 167 taxmann.com 358: (2024) 301 Taxman 522 (Mad)	2564
Ramamoorthy (B.) v DGIT (Vigilance) (2024) 164 taxmann.com 23 (Mad): (2024) 299 Taxman 468 (Mad)	1043,1047
Raman Krishna Kumar v DCIT (2021) 131 taxmann.com 341 (Mad): (2022) 284 Taxman 108 (Mad): (2021) 439 ITR 521 (Mad)	2613
Ramana v CIT (1999) 235 ITR 197 (P&H): (2000) 159 CTR 333 (P&H)	2650
Ramanathan (C.V.) v CIT (1980) 4 Taxman 432 (Mad): (1980) 125 ITR 191 (Mad): (1980) 17 CTR 322 (Mad)	486
Ramanathan (V.) v CIT (1963) 49 ITR 881 (Mad)	1540
Ramanathan Chettiar (V.D.M.R.M.) v CIT (1927) 2 ITC 474 (Rangoon)	2668
Ramanbhai Gojiya Tandel v CIT (2025) 175 taxmann.com 850 (SC): (2025) 305 Taxman 625 (SC)	2299
Ramaswami Chettiar v CIT (1930) ILR 53 Mad 904, 906, 907	244
Ramavtar Agarwal v State of Odisha (2023) 150 taxmann.com 430 (Ori)	2651
Rambhai Mafatlal Patel v ITO (2021) 128 taxmann.com 141: (2021) 281 Taxman 196 (Guj)	2772
Ramdas Jugani v CIT (2006) 282 ITR 356 (MP): (2006) 203 CTR 282 (MP)	1138
Ramesh Bachulal Mehta v ITO (2025) 177 taxmann.com 606 (Bom)	1374,1381
Ramesh Behari Ghose v Union of India (1962) 45 ITR 622 (Cal)	1443

Table of Cases

141

Ramesh Chawla (HUF) v ITO (2024) 166 taxmann.com 180 (Del): (2024) 301 Taxman 44 (Del): (2025) 482 ITR 361 (Del)	1402
Ramesh Jain v Union of India (2022) 143 taxmann.com 430 (MP)	2622
Ramesh Jain v Union of India (2023) 146 taxmann.com 320 (MP)	2622
Ramesh M. Mehta v ACIT (2014) 41 taxmann.com 76 (Mad): (2014) 222 Taxman 142 (Mad)	1542
Rameshwar Pershad v CIT (1974) 95 ITR 605 (P&H)	2270
Ramgosri Constructions (P) Ltd v ITO (2009) 308 ITR 290 (Mad)	1932
Ramiza Bi Saheba (M.) v ITO (1959) 37 ITR 204 (Mad)	1961
Ramjee Prasad Sahu v Union of India (1993) 202 ITR 800 (Pat): (1993) 114 CTR 326 (Pat)	2148,2174
Ramkrishna Ashanna Bukekar v CIT (1956) 30 ITR 833 (Nag)	2363
Ramkrishna Ramnath v G. Lakshmi Narasimhan (1970) 77 ITR 456 (Bom)	1399
Ramnarayan Rajmal v CIT (1953) 24 ITR 442 (Bom): (1987) 163 ITR 186 (Bom): (1986) 51 CTR 244 (Bom)	2319
Rampakash Biswanath Shroff v CIT (TDS) (2018) 99 taxmann.com 196 (Bom): (2018) 259 Taxman 385 (Bom)	2091,2173
Rampur Finance Corpn. Ltd v CIT (1991) 57 Taxman 162 (All): (1992) 194 ITR 442 (All): (1992) 102 CTR 248 (All)	2531
Ramswaroop Das Niranjanlal Charitable Trust v DCIT (2025) 174 taxmann.com 590 (Chhatt)	1780
Ramtech Consulting v National e-Assessment Centre Addl./Joint/Deputy/ACIT (2021) 129 taxmann.com 201: (2021) 282 Taxman 37 (Del)	1305
Ranchhodbhai Bhaijibhai Patel v CIT (1971) 81 ITR 446 (Guj)	417
Ranga Rao Lottery Agencies v CIT (2006) 155 Taxman 422 (Mad): (2006) 287 ITR 542 (Mad): (2006) 201 CTR 431 (Mad)	1574
Rangaswami v Sagar Textile Mills AIR 1977 SC 1516: (1977) SCC 578, 580	24
Rani Hem Kumari Debi v CIT (1956) 29 ITR 1 (Pat)	164
Rani Promoter (P) Ltd v National Faceless Assessment Centre (2021) 129 taxmann.com 359 (Del): (2021) 282 Taxman 120 (Del)	1256
Rani Rajendra Kumari Ba v ITO (1981) 130 ITR 708 (All)	1360,1366,1369
Rao (D.T.S.) v ACIT (Inv.), Circle-II, Mysore (2012) 23 taxmann.com 352 (Kar): (2012) 210 Taxman 47 (Kar) (Mag)	1503
Rao (H.A.K.) v Union of India (1992) 61 taxman 61 (Kar)	387
Rashesh Shirish Sanjanwala v ACIT (2022) 134 taxmann.com 104 (Guj): (2022) 285 Taxman 710 (Guj): (2022) 440 ITR 456 (Guj)	506
Rashik Lal & Co. v CIT (1998) 96 Taxman 16 (SC): (1998) 229 ITR 458 (SC): (1998) 144 CTR 161 (SC)	293
Rashmikant Kundalia v Union of India (2015) 54 taxmann.com 200 (Bom): (2015) 229 Taxman 596 (Bom): (2015) 373 ITR 268 (Bom): (2015) 275 CTR 138 (Bom)	2350
Rasiklal Amritlal Doshi v Nundy (A.), ITO (Addl) (1961) 42 ITR 35 (Bom)	1443
Rasiklal Kamdar v CIT (1977) 109 ITR 56 (Mad)	2224
Rasipuram Union Motor Service Ltd v CIT (1956) 30 ITR 687 (Mad)	1966
Ratee Ram & Sons v CIT (1951) 19 ITR 233 (All)	1583
Rathiesh (Y.) v CIT (2014) 51 taxmann.com 59 (AP): (2014) 227 Taxman 202 (AP) (Mag): (2015) 372 ITR 73 (AP)	2164
Rati Ram Babelwal v National Faceless Assessment Centre (Del) (2022) 138 taxmann.com 261 (Raj)	1267,1270,1272
Ravi Shree Narayan Transport v ACIT (TDS) (2025) 174 taxmann.com 467 (Chhatt)	2182
Ravikumar (S.N.) v TRO (2014) 41 taxmann.com 13 (Kar): (2014) 223 Taxman 238 (Kar) (Mag)	2288
Ravindra Kumar Verma v CIT (2013) 30 taxmann.com 367 (All)	1530
Ravindra Motibhai Prajapati v ITO (2026) 185 taxmann.com 78 (Guj)	1388,1389

Rayala Corpn. (P) Ltd v Muthuramalingam (V.M.) (1980) 4 Taxman 346 (Mad): (1981) 129 ITR 675 (Mad): (1980) 14 CTR 316 (Mad)	2546
Rayala Corporation (P) Ltd. v ACIT (2016) 72 taxmann. com 149 (SC): (2016) 243 Taxman 360 (SC): 243 Taxman 360: (2016) 386 ITR 500 (SC)	223,238
Raza Buland Sugar Co Ltd v CIT (1980) 3 Taxman 266 (All)	32
Raza Textiles Ltd v ITO (1962) 46 ITR 466 (All)	2157
Reckitt & Colman of India Ltd v ACIT (2001) 119 Taxman 403 (Cal)	1040
Reckitt Colman of India Ltd v ACIT (TDS) (2002) 124 Taxman 496 (Cal)	1040
Red Chilli International Sales v ITO (2023) 146 taxmann.com 224 (SC): (2023) 291 Taxman 524 (SC): (2023) 452 ITR 222 (SC)	1375,1380
Reddappa (S.) (Dr.) v Union of India (1998) 232 ITR 62 (Kar): (1998) 149 CTR 521 (Kar)	2326,2343
Reddy (G.K.) v DCIT (2024) 158 taxmann.com 154 (Mad): (2024) 461 ITR 104 (Mad)	2280
Reddy (K.V.) v ACIT (1998) 101 Taxman 77 (AP): (1998) 232 ITR 306 (AP): (1999) 151 CTR 24 (AP)	1658
Regen Powertech (P) Ltd v CBDT (2018) 91 taxmann.com 458: (2018) 255 Taxman 100: (2019) 410 ITR 483 (Mad)	1190
Reliance Industries Ltd v CIT (2015) 59 taxmann.com 259 (Bom): (2015) 233 Taxman 307 (Bom): (2015) 377 ITR 74 (Bom): (2015) 279 CTR 128 (Bom)	2272
Remfry & Sons v CIT (2005) 145 Taxman 22 (Del): (2005) 276 ITR 1 (Del): (2005) 195 CTR 66 (Del)	1930
Remington Typewriter Co (Bom) Ltd v CIT (1928) 3 ITC 166 (Bom)	1557
Remote Infosystem Pvt. Ltd v Union of India (2025) 180 taxmann.com 209 (Del): (2025) 480 ITR 24 (Del)	2363
Renaissance Global Ltd v National Faceless Assessment Centre (2023) 157 taxmann.com 621: (2024) 297 Taxman 80 (Bom)	1304
Rethinam (K.) v TRO (2025) 180 taxmann.com 133 (Mad): (2026) 308 Taxman 102 (Mad)	2278
Reuters India (P) Ltd v DCIT (2022) 135 taxmann.com 80 (Bom): (2022) 285 Taxman 557 (Bom)	2158
Rich Udyog Network Ltd v CCIT (2015) 63 taxmann.com 88 (All)	1078
Rina Sen v CIT (1998) 101 Taxman 151 (Pat)	1060
Rinku R. Rai v ITO (2023) 151 taxmann.com 478 (Bom): (2023) 454 ITR 33 (Bom)	1376
Rishabchand Bhansali v DCIT (2004) 136 Taxman 579 (Kar): (2004) 267 ITR 577 (Kar): (2004) 188 CTR 185 (Kar)	1522
Rishikesh Balkishandas v Manchanda (I.D.), ITO (1987) 34 Taxman 305 (Del): (1987) 167 ITR 49 (Del)	2546,2552
Ritu Butalia v State (2026) 185 taxmann.com 635 (Del)	2559,2576
Roca Bathroom Products (P) Ltd v Dispute Resolution Panel-2, Bangalore (2021) 127 taxmann.com 332 (Mad): (2021) 432 ITR 192 (Mad)	1404
Rohit Kapur v PCIT (2023) 148 taxmann.com 397 (Del): (2023) 292 Taxman 135 (Del): (2023) 454 ITR 198 (Del)	2418
Rohit Kumar v ITO (2025) 170 taxmann.com 506 (Del): (2025) 476 ITR 691 (Del)	1351
Roop (Dr.) v CIT (2012) 20 taxmann.com 205 (All)	1062,1077
Roop Kishore v Union of India (2006) 155 Taxman 301 (Del): (2006) 284 ITR 600 (Del): (2006) 205 CTR 377 (Del)	2367
Roshan Di Hatti v CIT (1977) 107 ITR 938 (SC)	1252
Roshan Lal Sanchiti v PCIT (2023) 150 taxmann.com 228 (SC)	1084
Roshan Lal v Special Chief Judicial Magistrate (2009) 177 Taxman 341 (All): (2010) 322 ITR 353 (All)	2605
Royal Bank of Scotland PLC v Axis Bank Ltd (2017) 85 taxmann.com 73 (SC): (2017) 250 Taxman 392 (SC): (2017) 398 ITR 518 (SC): (2017) 298 CTR 1 (SC)	2661

Table of Cases

143

Ruchi Mehta v Union of India (2008) 170 Taxman 289 (Bom): (2007) 294 ITR 614 (Bom): (2008) 214 CTR 107 (Bom)	2648
Ruchir Agrawal v Public Enterprises Selection Board (2023) 153 taxmann.com 721 (Del)	2739
Rudra & Co v Union of India (1998) 233 ITR 66 (HP): (1999) 152 CTR 27 (HP)	2186
Rural Electrification Corporation Ltd v CIT (LTU) (2013) 34 taxmann.com 197 (Del): (2013) 355 ITR 345 (Del): (2013) 260 CTR 126 (Del)	1359,1362, 1363,1364,1401
S. Narayanappa & Bros. v ITO (1959) 37 ITR 257 (Mys)	2163,2269
S. Prabhakar Kamath (AOP) v ACIT (2014) 45 taxmann.com 369 (Kar) [10-2-2014]	231
S.A.A. Ispahani Trust v ITO (TDS) (2013) 34 taxmann.com 29 (Mad): (2013) 216 Taxman 1 (Mad)	2182
S.A.S. Fininvest LLP v National E-Assessment Center Income-tax Department, New Delhi (2021) 131 taxmann.com 245 (Del)	1255
S.B.C. Minerals (P) Ltd v ACIT (2024) 167 taxmann.com 113 (Del): (2025) 475 ITR 360 (Del)	1378
S.B.I. v ACIT (2022) 144 taxmann.com 131 (SC): (2023) 290 Taxman 129 (SC): (2022) 449 ITR 192 (SC)	2089
S.B.I. v CIT (2025) 180 taxmann.com 837 (Ker)	2089,2184
S.B.I. Home Finance Ltd v CIT (2001) 249 ITR 438: (2000) 163 CTR 382 (Cal)	1941
S.K.F. India Ltd v CIT (2024) 168 taxmann.com 328 (Mum-Trib.) (SB): (2025) 121 ITR (T) 307 (Mum-Trib.) (SB): (2025) 210 ITD 1 (Mum-Trib.) (SB)	455
S.L.S. Energy (P) Ltd. v ITO (2023) 154 taxmann.com 400 (Bom)	580
S.P.L.'s Siddhartha Ltd v CIT (2012) 17 taxmann.com 138 (Del): (2012) 204 Taxman 115 (Del): (2012) 349 ITR 110 (Del)	1020,1021
S.R. Batliboi & Co v DIT (Inv.) (2009) 181 Taxman 9 (Del)	1079,1094
S.R. Trust v PCIT (2021) 133 taxmann.com 418 (Mad): (2022) 285 Taxman 162 (Mad): (2021) 438 ITR 511 (Mad)	1820
S.R.S. Projects v DCIT (2024) 167 taxmann.com 680 (Tel)	2614
S.R.M.C.T.M. Tiruppani Trust v CIT (1998) 96 Taxman 635 (SC): (1998) 230 ITR 636 (SC): (1998) 145 CTR 176 (SC)	1721,1742,1759
S.S.S. Projects Ltd v DCIT (2021) 129 taxmann.com 378 (Kar): (2021) 432 ITR 201 (Kar)	2269
S.T. Hatim & Co v CIT (1999) 106 Taxman 516: (1998) 234 ITR 358: (1999) 151 CTR 355 (Bom)	1677
S.V.P.N. Sithambara Nadar Sons v CIT (1968) 67 ITR 45 (Mad)	1956
S.V.S.V.S. Projects (P) Ltd v State of Telangana (2025) 172 taxmann.com 14 (Tel): (2025) 474 ITR 306 (Tel)	2551
Saawariya Impex (P) Ltd v National E-Assessment Center, Delhi (2021) 131 taxmann.com 57 (Del)	1446
Sabari Art Printers v State of Orissa (1995) 82 Taxman 527 (Ori): (1995) 214 ITR 225 (Ori)	2558,2612
Sabarkantha Zilla Kharid V. Sangh Ltd v CIT (1993) 69 Taxman 619 (SC): (1993) 203 ITR 1027 (SC)	809
Sadasiva Chetty (V.) (HUF) v ITO (2004) 136 Taxman 138 (Mad): (2003) 264 ITR 527 (Mad)	2605
Sadhan Kumar Roy v CIT (1977) 107 ITR 954 (Cal)	1051
Sadhu Singh Hamdard Trust v Union of India (2013) 36 taxmann.com 553 (P&H): (2014) 227 Taxman 230 (P&H) (Mag)	1794
Sadichha Chitra v CIT (1991) 189 ITR 774 (Bom)	241
Sagar Rajesh Jhaveri v DCIT (2016) 76 taxmann.com 97 (SC)	1325
Sagarmal Agrawal v Union of India (1999) 238 ITR 989 (Ori)	2150
Sahara Credit Cooperative Society Ltd v CIT (2014) 46 taxmann.com 315 (All): (2014) 270 CTR 91 (All)	2659

Sahara India (Firm) v CIT (2008) 169 Taxman 328 (SC): (2008) 300 ITR 403 (SC): (2008) 216 CTR 303 (SC)	1231
Sahney Steel & Press Works Ltd. v CIT (1997) 94 Taxman 368 (SC): (1997) 228 ITR 253 (SC): (1997) 142 CTR 261 (SC)	240
Sahney Steel & Press Works Ltd. v CT (1997) 7 SCC 764	240,241,242
Sahni (R.L.) v Singh (R.), ACIT (2001) 119 Taxman 232 (Del): (2002) 254 ITR 292 (Del): (2001) 171 CTR 459	2601
Sainaba Hamza Koya v ITO (2025) 180 taxmann.com 548 (Ker)	506
Sainik Motors v State of Rajasthan AIR 1961 SC 1480: (1962) 1 SCR	24
St. Leon Village Consolidated School District v Ronceray (1960) (23) D.L.R. (2d) 32	132
Sait Nagjee Purushotham & Co v CIT (1964) 51 ITR 849 (SC)	1639,1680
Sajan Dass & Sons v CIT (2003) 128 Taxman 621 (Del): (2003) 264 ITR 435 (Del): (2003) 181 CTR 581 (Del)	1253
Sajid Salimbhai Saiyed v Union of India (2019) 107 taxmann.com 299 (Guj): (2019) 265 Taxman 191 (Guj)	2649
Sajowanlal Jaiswal v CIT (1976) 103 ITR 706 (Ori)	306
Sakthi & Co v ITO (1993) 68 Taxman 352 (Mad): (1992) 197 ITR 553 (Mad)	2432, 2547,2599
Sakthivel Bankers v ACIT (2002) 124 Taxman 227 (Mad): (2002) 255 ITR 144 (Mad): (2002) 176 CTR 603 (Mad)	1506,1523
Salem Provident Fund Society Ltd v CIT (1961) 42 ITR 547 (Mad)	1324,1325,1326,1331
Sali Maricar (A.M.) v ITO (1973) 90 ITR 116 (Mad)	1209
Saligram & Co v CIT (1990) 50 Taxman 238 (Gau)	224
STO v Hanuman Prasad (1967) 19 STC 87 SC: AIR 1967	17,18
Salora International Ltd v CIT (2018) 91 taxmann.com 287 (Del): (2018) 402 ITR 211 (Del): (2018) 303 CTR 616 (Del)	2532
Sambasiva Rao (K.) v ITO (2014) 42 taxmann.com 115 (Hyd-Trib.): (2014) 62 SOT 167 (Hyd-Trib.)	103
Samir Kundu v National Faceless Assessment Centre (2025) 177 taxmann.com 290 (Ori)	1269,1270,1274
Samir Narain Bhojwani v DCIT (2020) 115 taxmann.com 70 (Bom)	1189
Samtel India Ltd v CIT (2012) 25 taxmann.com 535 (SC)	1422
Sancheti Leasing Company Ltd v ITO (2000) 246 ITR 814 (Mad): (2000) 158 CTR 190 (Mad)	2648
Sanchit Software & Solutions (P) Ltd v CIT (2004) 137 Taxman 167 (Bom): (2004) 267 ITR 78 (Bom): (2004) 189 CTR 226 (Bom)	2362
Sandeep Hooda v PCIT-7 (2025) 169 taxmann.com 20 (Del): (2025) 302 Taxman 208 (Del): (2025) 475 ITR 605 (Del), Paras 18 to 20	483
Sandeep Kaur Gill v Union of India (2025) 174 taxmann.com 332 (Chhatt): (2025) 305 Taxman 223 (Chhatt)	806,2451
Sandvik Asia Ltd v CIT (2006) 150 Taxman 591 (SC): (2006) 280 ITR 643 (SC): (2006) 200 CTR 505 (SC)	2381
Sangam Plastic Centre v Tiwary (P.K.), CIT (1997) 226 ITR 260 (Guj)	2503,2504
Sangam Theatre (P) Ltd v CIT (2017) 81 taxmann.com 95 (Del): (2016) 386 ITR 23 (Del)	2398
Sangeet Seth v CCIT (2025) 178 taxmann.com 190 (Del): (2025) 307 Taxman 12 (Del)	2624
Sanghvi (S.J.) v CIT (2008) 219 CTR 138 (Guj): (2008) 2008 taxmann.com 1856 (Guj)	2006
Sanghvi Woods Ltd v ACIT (2022) 134 taxmann.com 94 (Bom): (2022) 285 Taxman 252 (Bom)	1459
Sanjay Baweja v DCIT (2024) 163 taxmann.com 116 (Del): (2024) 299 Taxman 313 (Del): (2025) 474 ITR 376 (Del)	208

Table of Cases

145

Sanjay Ghai v ACIT (2012) 26 taxmann.com 203 (Del): (2013) 216 Taxman 176 (Del): (2013) 352 ITR 468 (Del): (2013) 256 CTR 241 (Del)	1662
Sanjay Gupta v CIT (2014) 49 taxmann.com 179 (Del)	1111
Sanjay Oilcake Industries v CIT (2009) 316 ITR 274 (Guj)	1253
Sanjay Pandey v CBDT (2015) 54 taxmann.com 316 (Del): (2015) 229 Taxman 323 (Del)	1042
Sanjay Sinha v Union of India (2005) 145 Taxman 103 (Pat): (2004) 271 ITR 465 (Pat)	2536
Sanjay Sudan v ACIT (2023) 148 taxmann.com 329 (Del): (2023) 292 Taxman 138 (Del): (2023) 452 ITR 107 (Del)	2205
Sanjeet Singh v PDIT (Inv.) (2026) 184 taxmann.com 170 (P&H)	1093
Sanjeev Goyal v Union of India (2024) 163 taxmann.com 122 (Del)	598
Sanjeev Malhotra v CIT (2006) 151 Taxman 21 (Del): (2006) 286 ITR 364 (Del): (2006) 201 CTR 21 (Del)	1930
Sanjeev Woollen Mills v CIT (2005) 149 Taxman 431 (SC): (2005) 279 ITR 434 (SC): (2005) 199 CTR 441 (SC)	1309
Sanjiv Mahajan v Union of India (2002) 125 Taxman 606 (Del)	1043
Sankappa (S.) v ITO (1968) 68 ITR 760 (SC)	1436
Sankaranarayanan Rajshekar v DCIT (2020) 113 taxmann.com 331 (Mad): (2020) 269 Taxman 105 (Mad)	2091
Sankarnaryanasamy Selvanarayanan v ITO (2024) 164 taxmann.com 169 (Mad): (2025) 475 ITR 173 (Mad)	2089
Sankatha Shukla v Union of India (2013) 35 taxmann.com 307 (All): (2013) 216 Taxman 294 (All): (2014) 362 ITR 444 (All)	2148
Sant Baba Sunder Singh Ji Canadian Charitable Trust v CIT (2025) 180 taxmann.com 549 (P&H)	807,2453
Sant Lal v ITSC (2025) 176 taxmann.com 1011 (P&H)	2329
Sant Lal v Union of India (1996) 89 Taxman 272 (P&H): (1996) 222 ITR 375 (P&H): (1996) 134 CTR 581 (P&H)	2326
Sant Raj v Singla (O.P.) (1987) 163 ITR 588 (SC)	716
Santhamani v Assessment Unit, Income Tax Department, National Faceless Assessment Centre (2025) 175 taxmann.com 650 (Mad)	1287
Santosh Rani Batra (Dr.) v CIT (2013) 38 taxmann.com 6 (P&H)	2507
Sanwarmal Agarwal v ACIT (1998) 229 ITR 783 (Gau)	1040,1050
Sanyasi Rao (A.) v Government of Andhra Pradesh (1989) 43 Taxman 271 (AP): (1989) 178 ITR 31 (AP): (1989) 77 CTR 40 (AP)	2174
Sapphire Foods India Ltd v ACIT (2026) 183 taxmann.com 506: (2026) 309 Taxman 467 (Del)	1344,1350,1353
Sarangpur Cotton Manufacturing Co. Ltd. v CIT (1983) 12 Taxman 259 (Guj)	263
Saraswati Industrial Syndicate Ltd v CIT (1990) 53 Taxman 92 (SC): (1990) 186 ITR 278 (SC)	1601
Saraswati Shishu Vidya Mandira v CIT (2025) 176 taxmann.com 174 (Ori)	1804
Saraswati Sugar Mills v Haryana State Board AIR 1992 SC 224	26
Sarathy (R.P.) v JCIT (2019) 414 ITR 161 (Mad)	1552
Saravana Selvarathnam Retail (P) Ltd v PCIT (2025) 174 taxmann.com 62 (Mad): (2025) 482 ITR 121 (Mad)	2662
Saravana Selvarathnam Retails (P) Ltd v CIT (2024) 161 taxmann.com 98 (Mad)	1102
Sarbhan Co-Op. Agri. Produce Pro. & Marketing Soc. Ltd v Union of India (2014) 49 taxmann.com 289 (Guj): (2014) 226 Taxman 184 (Guj)	2453
Sardar Bahadur Sardar Indra Singh Trust v CIT (1954) 26 ITR 670 (Cal)	2364
Sardar Harinder Singh v CIT (1992) 62 Taxman 268 (All): (1993) 203 ITR 93 (All)	2279
Sardar Vallabhbhai Patel Education Society v ITO (2017) 85 taxmann.com 336 (Guj)	1173
Sargam Cinema v CIT (2011) 197 Taxman 203 (SC): (2010) 328 ITR 513 (SC): (2011) 241 CTR 179 (SC)	1239

Sarifabibi Mohmed Ibrahim v CIT (1993) 70 Taxman 301 (SC): (1993) 204 ITR 631 (SC): (1993) 114 CTR 467 (SC)	415
Sarita Jindal v CCIT (2011) 12 taxmann.com 75 (All)	2504
Sarla Holdings (P) Ltd v PCIT (2025) 179 taxmann.com 83 (Del) [SLP Dismissed/Rejected in (2025) 180 taxmann.com 161 (SC)]	837,863
Saroj Jalan v Union of India (2022) 143 taxmann.com 33 (Cal)	1286
Saroj Kumar Maheswari v Hindusthan Motors Ltd (1986) 28 Taxman 12 (Cal): (1985) 154 ITR 363 (Cal): (1985) 49 CTR 9 (Cal)	2083
Saroj Kumar Sahoo v National Faceless Assessment Centre, Assessment Unit, Income-tax Department, New Delhi (2026) 184 taxmann.com 90 (Ori)	1527
Saroj Tilakraj Juneja v ACIT (2025) 180 taxmann.com 551 (Guj)	1408
Sarvodaya Charitable Trust v ITO (E) (2021) 125 taxmann.com 75 (Guj): (2021) 278 Taxman 148 (Guj)	1798,1805
Sasi Enterprises v ACIT (2014) 41 taxmann.com 500 (SC): (2014) 222 Taxman 78 (SC): (2014) 361 ITR 163 (SC): (2014) 265 CTR 225 (SC)	2563,2565, 2566,2612,2613
Sat Pal v State of Punjab (1992) 64 Taxman 164 (P&H): (1993) 200 ITR 139 (P&H): (1992) 103 CTR 200 (P&H)	2588
Satendra Kumar Jalan v State of Jharkhand (2023) 147 taxmann.com 563 (Jhar)	2586
Sathyapalan and Co v CCIT (2009) 315 ITR 290 (Ker)	2345
Satia Industries Ltd v National Faceless Assessment Centre, Delhi (2021) 131 taxmann.com 134 (Del): (2021) 437 ITR 126 (Del)	1284
Satnam Overseas Ltd v CIT (Addl) (2010) 188 Taxman 172 (Del)	1326,1327,1332
Satpuda Tapi Parisar Sahakari Sakhar Karkhana Ltd v CIT (2009) 183 Taxman 404 (Bom)	2153
Satwant Singh Sanghera v ACIT (2024) 167 taxmann.com 713 (Del)	2206
Satyabir Singh v CIT (2001) 117 Taxman 22 (P&H): (2001) 248 ITR 785 (P&H)	2660
Satyanarayanamurthi (Bh.) v ITAT (1958) 33 ITR 123 (AP)	2737
Saumya Chaurasia v Union of India (2025) 181 taxmann.com 304 (Del)	2621
Saurashtra Cement & Chemical Industries Ltd v ITO (1993) 69 Taxman 37 (Guj): (1992) 194 ITR 659 (Guj): (1992) 102 CTR 212 (Guj)	1212
Savita Rani Jawahar Lal Gupta and N.K. Sud, JJ v CIT (2003) 133 Taxman 712 (P&H): (2004) 270 ITR 40 (P&H)	489
Schneider Electric South East Asia (HQ) Pte. Ltd v ACIT (2022) 145 taxmann.com 665 (Del)	2413,2417
Sea Bird Exploration FZ LLC, In re v (2021) 124 taxmann.com 56 (AAR - New Delhi): (2021) 431 ITR 503 (AAR - New Delhi)	146
Sea Sagar Construction Co v Nair (V.A.), ITO (2022) 141 taxmann.com 107 (Bom): (2022) 288 Taxman 609 (Bom)	1361,1363,1369
Seaham Harbour Dock Co 16 TC 333	241
Secretary of State for India v Meyyappa Chettiar (V.M.) (1936) 4 ITR 341 (Mad)	2785
Secundrabad Club Etc. v CIT-V etc. (2023) 457 ITR 263 (SC)	88
Seema Jain v PCCIT (2021) 125 taxmann.com 84 (MP): (2021) 278 Taxman 48 (MP)	2373
Sekar (J.) v TRO (2025) 180 taxmann.com 198 (Mad): (2026) 308 Taxman 28 (Mad)	2289
Selvaraj (A.) v PCIT (2024) 162 taxmann.com 387 (Mad)	1102
Selvi J. Jayalalitha v ACIT (2007) 290 ITR 55 (Mad): (2007) 209 CTR 305 (Mad)	2612
Selvi J. Jayalalitha v Union of India (2008) 169 Taxman 408 (Mad): (2007) 288 ITR 225 (Mad): (2007) 208 CTR 47 (Mad)	2611
Sengoda Gounder Educational and Charitable Trust v ITO (2024) 161 taxmann.com 123 (Mad): (2024) 298 Taxman 776 (Mad): (2025) 478 ITR 354 (Mad)	2595
Senitax Chemicals Ltd v ITO (2017) 87 taxmann.com 17 (Guj)	1361,1368,1373
Senthilvel v TRO (2018) 92 taxmann.com 354 (Mad): (2018) 256 Taxman 179 (Mad): (2018) 405 ITR 202 (Mad)	2650

Table of Cases

147

Sesa Goa Ltd v JCIT (2020) 117 taxmann.com 96 (Bom): (2020) 423 ITR 426 (Bom)	295
Seshammal (R.) v ITO (1999) 237 ITR 185 (Mad): (1999) 157 CTR 140 (Mad)	2362
Seshasayee Paper & Boards Ltd v CIT (2003) 129 Taxman 979 (Mad): (2003) 261 ITR 63 (Mad)	2659
Seshasayee Steels (P) Ltd v ACIT (2020) 115 taxmann.com 5: (2020) 275 Taxman 187: (2020) 421 ITR 46 (SC)	474
Setabganj Sugar Mills Ltd. v CIT (1961) 41 ITR 272 (SC)	602
Seth (A.N.) v CIT (1969) 74 ITR 852 (Del)	1929
Seth Harish Chandra v Union of India (1962) 46 ITR 442 (P&H)	2785
Seth Panchhi Ram v CIT (1991) 192 ITR 289 (HP): (1992) 101 CTR 143 (HP)	2532
Sethuraman (J.) v Thiruvengadathan (V.), Inspecting Assistant Commissioner (1992) 65 Taxman 356 (Mad): (1992) 196 ITR 335 (Mad)	2588,2600
Seyed Cassim (S.V.M.) v ITO (1963) 50 ITR 473 (Mad)	771
Shah Rameshchandra Nihalchand & Co v Bose (S.), Commissioner of Tax-13 (2025) 176 taxmann.com 756 (Bom)	2601
Shahal Hassan Musaliar (T.K.) v CBDT (1992) 62 Taxman 172 (Ker): (1991) 189 ITR 534 (Ker)	1545
Shahana Nayak v ITO (2023) 151 taxmann.com 482 (Bom)	2765
Shahdara (Delhi)-Saharanpur Light Rly. Co Ltd v ITO (1987) 34 Taxman 68 (Cal): (1988) 170 ITR 388 (Cal): (1987) 64 CTR 136 (Cal)	2788
Shaik Madar Amanulla v ITO (2020) 113 taxmann.com 531: (2020) 269 Taxman 280 (Kar)	1191
Shail Moti Lal v CIT (2013) 35 taxmann.com 46 (P&H): (2013) 218 Taxman 298 (P&H), Paras 6 and 7	485
Shailesh J. Shah v TRO (2014) 51 taxmann.com 522 (Bom)	2649
Shaji Poulse v ICAI (2024) 162 taxmann.com 685 (SC)	390
Sham Progetti S.P.A. v CIT (Addl.) (1982) 10 Taxman 86 (Del): (1981) 132 ITR 70 (Del)	605
Shambhoo Prosad Bajoria v Union of India (1979) 120 ITR 782 (Cal)	1545
Shambhu Investment (P) Ltd. v CIT (2003) 129 Taxman 70 (SC): (2003) 263 ITR 143 (SC): (2003) 184 CTR 91 (SC)	223
Shamrao Bhagwantrao Deshmukh v Dominion of India (1955) 27 ITR 30 (SC)	2544,2576
Shamsunder Sales Corpn. v CIT (1991) 188 ITR 42 (SC)	2509
Shanbhag Restaurant v DCIT (2004) 134 Taxman 495 (Kar): (2004) 266 ITR 393 (Kar): (2004) 186 CTR 318 (Kar)	2453
Shanmugaraj (A.P.) v DCIT (2020) 116 taxmann.com 397 (Mad): (2020) 424 ITR 347 (Mad)	1506
Shanmugha Sundaram (K.) v Special Deputy Tahsildar, IT (1963) 49 ITR 9 (Mad)	1443
Shanti Devi L. Singh v TRO (1990) 51 Taxman 4 (SC): (1990) 183 ITR 481 (SC): (1990) 84 CTR 27 (SC)	2281
Shanti Saroop Sharma (Dr.) v State of Punjab AIR 1969 P&H 79: ILR (1969) 1 Punj 680	141
Shantilal Bagora v State Bank of Indore (2002) 123 Taxman 401 (MP): (2002) 255 ITR 60 (MP)	718
Shantilal Rawji v Nair (M.C.) (1958) 34 ITR 439 (Bom)	2225
Sharanam Square LLP v Assessment Unit, Income-tax Department (2026) 182 taxmann.com 113 (Guj): (2026) 309 Taxman 142 (Guj)	1286
Shardadevi S. Jhunjhunwala v ITO (2026) 183 taxmann.com 340 (Bom)	1104
Shardadevi S. Jhunjhunwala v ITO (2026) 184 taxmann.com 377 (Bom)	1400,1407
Sharma (K.M.) v ITO (2002) 122 Taxman 426 (SC): (2002) 254 ITR 772 (SC): (2002) 174 CTR 210 (SC)	1347,1350,1358,1361,1373
Sharp Business System v CIT (2025) 181 taxmann.com 657 (SC): (2026) 308 Taxman 285 (SC): (2026) 484 ITR 509 (SC)	285

Shashi Varma v CIT (1997) 224 ITR 106 (MP): (1999) 152 CTR 227 (MP)	484
Shastri Sales Corporation v ITO (1998) 229 ITR 628 (Bom)	2586
Shaw Wallace & Co Ltd v ACIT (1999) 104 Taxman 238 (Cal): (1999) 238 ITR 13 (Cal): (1999) 154 CTR 105 (Cal)	1466
Shaw Wallace & Co Ltd v CIT (2003) 129 Taxman 542 (SC): (2003) 180 CTR 106 (SC)	1257
Shaw Wallace & Co Ltd v CIT (2004) 136 Taxman 155 (Cal): (2003) 264 ITR 241 (Cal): (2003) 185 CTR 444 (Cal)	2552
Shebin Jewellery v CCIT (2013) 29 taxmann.com 319 (Ker)	2328
Sheen Golden Jewels (India) (P) Ltd v STO (2019) 102 taxmann.com 208 (Ker)	2827
Shekhar Reddy (C.R.), DCIT v East India Hotels Ltd (1998) 101 Taxman 119 (Kar): (1998) 230 ITR 622 (Kar)	1021
Shelf Drilling Ron Tappmeyer Ltd v ACIT (IT) (2023) 153 taxmann.com 162 (Bom): (2023) 295 Taxman 85 (Bom): (2023) 457 ITR 161 (Bom)	1402
Shell Gas B.V. v ACIT (IT) (2024) 164 taxmann.com 555 (Guj)	1379
Shell India Markets (P) Ltd v DCIT (2025) 180 taxmann.com 671 (Bom): (2026) 308 Taxman 201 (Bom)	1233,1401,1404,1407
Shendra Advisory Services (P) Ltd v DCIT (2024) 159 taxmann.com 557 (Bom): (2024) 298 Taxman 261 (Bom): (2025) 482 ITR 385 (Bom)	580
Shibani Dutta v CIT (2012) 26 taxmann.com 105 (Del): (2012) 211 Taxman 31 (Del) (Mag): (2012) 253 CTR 263 (Del)	1051,1504
Shibu Soren v CIT (Central-I) (2016) 69 taxmann.com 435 (SC): (2016) 239 Taxman 512 (SC)	1527
Shilpa Chowdhary v PDIT (Inv.) (2021) 124 taxmann.com 509 (Del)	1075
Shini Shajan v PCIT (2025) 180 taxmann.com 836 (Ker)	1541
Shipping Corpn of India Ltd v ACIT (2011) 15 taxmann.com 141 (Mum): (2012) 20 ITR (T) 332 (Mum): (2011) 133 ITD 290 (Mum) [29-07-2011]	952,966
Shipping Corporation of India Ltd v ACIT (2011) 15 taxmann.com 141 (Mum): (2011) 133 ITD 82 (Mum): (2012) 20 ITR (T) 332 (Mum)	975,964,969
Shirish Madhukar Dalvi v ACIT (2006) 156 Taxman 79 (Bom): (2006) 287 ITR 242 (Bom): (2006) 203 CTR 621 (Bom)	1478
Shital N. Shah v ITO (1991) 188 ITR 376 (Mad): (1990) 88 CTR 103 (Mad)	2548,2552
Shiv Charan Singh v CIT (1984) 17 Taxman 225 (Del)	443
Shiv Kumar Jaiswal v State of U.P. (2026) 182 taxmann.com 684 (All)	2577
Shiv Narain Jamunalal & Co v CIT (1995) 83 Taxman 485 (MP)	2506
Shiv Shanker Sita Ram v CIT (1992) 64 Taxman 152 (All): (1993) 199 ITR 169 (All): (1992) 101 CTR 467 (All)	2530
Shiva Cement Ltd v DIT (Inv.) (2021) 132 taxmann.com 286: (2022) 284 Taxman 306: (2021) 439 ITR 92 (Ori)	2783
Shivakumar (D.K.) v ITD (2019) 112 taxmann.com 146 (Kar): (2020) 421 ITR 529 (Kar)	2542
Shoreline Development Ltd v National Faceless Appeal Centre, Income Tax Department (2025) 174 taxmann.com 246 (Mad)	2807
Shravan Kumar Pathak v State of M.P. (2025) 175 taxmann.com 894 (MP)	1112
Shree Aashraya Souhard Credit Society Ltd v ACIT (2014) 51 taxmann.com 420 (Kar): (2014) 269 CTR 82 (Kar)	2295,2297
Shree Balaji Alloys v CIT (2011) 333 ITR 335	241
Shree Chalthan Vibhag Khand v DCIT (2015) 60 taxmann.com 450 (Guj)	1331
Shree Choudhary Transport Company v ITO (2020) 118 taxmann.com 47 (SC): (2020) 272 Taxman 472 (SC): (2020) 426 ITR 289 (SC)	296
Shree Jari Merchants Association v CIT (1977) 106 ITR 542 (Guj)	535
Shree Kamdar Education Trust v ITO (2016) 74 taxmann.com 253 (Guj): (2016) 243 Taxman 76 (Guj)	1822
Shree Rama Multi Tech Ltd. v CIT (2018) 92 taxmann.com 363 (SC): (2018) 255 Taxman 136 (SC): (2018) 403 ITR 426 (SC)	533

Table of Cases

149

Shree Sajjan Mills Ltd. v CIT (1985) 23 Taxman 37 (SC): (1985) 156 ITR 585 (SC): (1985) 49 CTR 193 (SC)	302
Shree Someshwara Farmers Co-operative Spinning Mills Ltd v ITO (1999) 236 ITR 829 (Kar): (1999) 153 CTR 622 (Kar)	1444
Shreejee Chitra Mandir v CIT (2005) 145 Taxman 67 (MP): (2005) 275 ITR 492 (MP): (2005) 194 CTR 413 (MP)	1932
Shreeram Durgaprasad (R.B.) v CIT (2016) 65 taxmann.com 293 (Bom): (2016) 237 Taxman 189 (Bom): (2016) 287 CTR 228 (Bom)	2532
Shreyasen v Union of India (2018) 95 taxmann.com 256: (2018) 257 Taxman 95: (2018) 407 ITR 37 (Del)	1175
Shri Ambica Mills Ltd v ITO (1993) 203 ITR 84 (Guj): (1993) 110 CTR 243 (Guj)	1444
Shri Hardoi Baba Roller Flour Mills (P) Ltd. v CIT (2019) 104 taxmann.com 100 (All): (2019) 262 Taxman 320 (All): (2019) 415 ITR 498 (All)	230
Shri Om Sai Infrapromoters (P) Ltd v DCIT (2025) 180 taxmann.com 171 (Del)	1095
Shri Saibaba Sansthan Trust (Shirdi) v Union of India (2024) 169 taxmann.com 671 (Bom)	1715,1847,1870
Shri Sardarmal Sancheti Charitable Trust v Union of India (2010) 322 ITR 167 (Raj)	1858
Shri Sidh & Co v ITAT (1992) 64 Taxman 282 (All): (1992) 194 ITR 747 (All)	2668,2670
Shri Visha Oswal Tap. Shantibhuvan Upashray and Derasar v CIT (E) (2024) 167 taxmann.com 170 (Guj)	1798,1804
Shrigopal Rameshwardas v Addl. CIT (1979) 119 ITR 980 (MP)	481
Shrilal Sagarmull v CIT (1955) 28 ITR 837 (Ori)	2520
Shrinath Ceramics v CIT (2010) 327 ITR 452 (MP)	2509
Shriram Finance v PCIT (2019) 103 taxmann.com 416 (Mad): (2019) 262 Taxman 220 (Mad)	2264
Shubh Buildcon v ITO (2025) 179 taxmann.com 33 (Guj): (2025) 307 Taxman 181 (Guj)	1358,1361,1363,1364,1368,1373
Shukla (P.L.) v Tribhovandas Hargovandas (1988) 39 Taxman 365 (Guj): (1988) 173 ITR 624 (Guj): (1988) 69 CTR 185 (Guj)	2317,2318
Shweta Punj v Union of India (2023) 156 taxmann.com 516 (All)	1020,1022,1023,1026
Shyam Gopal Charitable Trust v DIT (E) (2007) 159 Taxman 1 (Del): (2007) 290 ITR 99 (Del): (2006) 206 CTR 493 (Del)	2490,2520,2523
Shyam Sundar Jalan v State (1977) 106 ITR 275 (Cal)	2543
Shyam Sundari Devi v CIT (1967) 66 ITR 391 (Pat)	1359,1363,1365
Shyamal Sarkar v CIT (2017) 84 taxmann.com 167 (SC): (2017) 250 Taxman 18 (SC)	1505
Sibal (H.L.) v CIT (1975) 101 ITR 112 (P&H)	1076,1082,1117
Siemens Financial Services (P) Ltd v DCIT (2023) 154 taxmann.com 159 (Bom): (2023) 457 ITR 647 (Bom)	1377,1379
Siemens Ltd v DCIT (2024) 160 taxmann.com 243 (Bom): (2024) 297 Taxman 587 (Bom)	1342,1343,1379
Simi Davis v CIT (2005) 142 Taxman 337 (Ker)	1046
Simrathmull (K.) v CIT (1967) 64 ITR 166 (Mad)	1359,1365
Sin Oceanic Shipping ASA Norway v AAR (2014) 41 taxmann.com 444 (SC): (2014) 223 Taxman 102 (SC): (2014) 269 CTR 15 (SC)	1259
Sing Killing v ITO (2002) 125 Taxman 403 (Gau): (2002) 255 ITR 444 (Gau): (2002) 175 CTR 668 (Gau)	176
Singapore Airlines Ltd v CIT (2022) 144 taxmann.com 221 (SC): (2023) 290 Taxman 139 (SC): (2022) 449 ITR 203 (SC)	2131,2220
Singh (D.N.) v CIT (2023) 150 taxmann.com 301 (SC): (2023) 293 Taxman 550 (SC): (2023) 454 ITR 595 (SC)	584
Sir Shadi Lal & Sons v CIT (1987) 35 Taxman 400A (SC): (1988) 169 ITR 510 (SC): (1988) 67 CTR 1 (SC)	229
Sita Ram Prasad Verma v Union of India (2001) 118 Taxman 18 (Pat)	2662

Sitaram Shyam Sundar Fashions (P) Ltd v Union of India (2024) 164 taxmann.com 574 (Cal): (2024) 300 Taxman 142 (Cal): (2024) 466 ITR 231 (Cal)	2524
Sivalingam Chettiar (V.S.) v CIT (1966) 62 ITR 678 (Mad)	1252
Sky Light Hospitality LLP v ACIT (2018) 92 taxmann.com 93 (SC)	1329,1333
Skycell Communications Ltd, Skycell Communications Ltd. v DCIT (2001) 251 ITR 53: 119 Taxman 496 (Mad) (para 9)	144
Smaaash Entertainment (P) Ltd v CIT (Addl) (2025) 176 taxmann.com 837 (Bom): (2025) 189 SCL 627 (Bom)	1446
Smart Chip (P) Ltd v ACIT (2025) 174 taxmann.com 297 (Del): (2025) 476 ITR 389 (Del)	1351
Smart Vishwas Society v National Faceless Assessment Centre (2021) 128 taxmann.com 278 (Del): (2021) 281 Taxman 226 (Del)	1256,1283,1446
Smith Kline & French (India) Ltd. v CIT (1996) 85 Taxman 683 (SC): (1996) 219 ITR 581 (SC): (1996) 132 CTR 500 (SC)	197,293
Snehlata Chandrakant Chalishazar v Thanvi (2000) 108 Taxman 171 (Guj): (2000) 242 ITR 293 (Guj): (2000) 161 CTR 154 (Guj)	712
Social Security Scheme of GICEA v CIT (E) (2023) 147 taxmann.com 283 (Guj)	1798,1805
Society for Integrated Development in Urban & Rural Areas v CIT (2001) 119 Taxman 289 (AP): (2001) 252 ITR 642 (AP): (2002) 172 CTR 77 (AP)	2658
Society for Training Action Research and Rehabilitation v CBDT (2025) 176 taxmann.com 16 (Ori): (2025) 306 Taxman 52 (Ori)	1799,1804
Sodexo India Services (P) Ltd v Centralized Processing Centre (2023) 147 taxmann.com 223 (Bom)	1417
Sodexo SVC India (P) Ltd v DCIT (TDS) (2018) 98 taxmann.com 513 (Bom)	2200
Sohanlal Jain Ramesh v Assessment Unit, Income-tax Department (2025) 174 taxmann.com 910 (Mad)	1232
Sohni Devi v CIT (1987) 31 Taxman 163 (All): (1987) 168 ITR 308 (All): (1987) 63 CTR 88 (All)	2281
Sole Trustee, Loka Shikshana Trust v CIT (1975) 101 ITR 234 (SC)	1708,1713,1720, 1734,1742,1812
Sonal Nimish Patel v ACIT (2020) 114 taxmann.com 705 (Guj): (2020) 270 Taxman 141 (Guj)	1659
Sonali Autos (P) Ltd v State of Bihar (2017) 84 taxmann.com 286 (Pat): (2017) 396 ITR 636 (Pat): (2017) 298 CTR 91 (Pat)	2551
Sone Valley Cement Co. v General Mining Syndicate (1976) 3 SCC 852, 862	20
Sonepat Hindu Educational and Charitable Society v CIT (2005) 278 ITR 262 (P&H)	1857
Sonia Gandhi v ACIT (2018) 97 taxmann.com 150 (Del)	1328
Soniram Rameshwar v Mary Pinto (1934) 2 ITR 58 (Rangoon)	2294
Sonu Lal v CIT (1938) 6 ITR 94 (Pat)	2668
Sony India (P) Ltd v CIT (2005) 146 Taxman 98 (Del): (2005) 276 ITR 278 (Del): (2005) 196 CTR 81 (Del)	1445
Soorajmull Nagarmull v CIT (1962) 45 ITR 220 (SC)	1951
Soundarya Textiles v ACIT (2014) 52 taxmann.com 490 (Ker): (2014) 362 ITR 488 (Ker)	796
South Asian Enterprises Ltd v CIT (2017) 82 taxmann.com 379 (Del): (2017) 249 Taxman 143 (Del): (2017) 398 ITR 387 (Del): (2017) 298 CTR 565 (Del)	1484
South Canara District Central Co-operative Bank Ltd v ITO (2000) 246 ITR 200 (Kar)	1130
South Gujarat Roofing Tiles Mfrs v State of Gujarat AIR 1977 SC 90	16,17
South India Corpn Ltd v ACIT (2009) 180 Taxman 319 (Ker): (2009) 312 ITR 31 (Ker)	953,1015,1017
South India Corporation Ltd v ACIT (2014) 49 taxmann.com 388 (Ker): (2014) 360 ITR 39 (Ker): (2014) 266 CTR 105 (Ker)	2348

Table of Cases

151

South India Steel Rolling Mills v CIT (1997) 91 Taxman 196 (SC): (1997) 224 ITR 654 (SC): (1997) 139 CTR 353 (SC)	1439
South Indian Bank Ltd. v CIT (2021) 130 taxmann.com 178 (SC): (2021) 283 Taxman 178 (SC): (2021) 438 ITR 1 (SC)	199
South Indian Lucifer Match Works v CIT (1961) 43 ITR 319 (Mad)	1673
South Kanara Central Co-Operative Wholesale Stores v CIT (1978) 114 ITR 298 (Kar)	481
Southern Brick Works Ltd v CIT (1984) 18 Taxman 424 (Mad): (1984) 146 ITR 479 (Mad): (1984) 41 CTR 200 (Mad)	2184
Southern Motors v State of Karnataka (2017) 3 SCC 467	28
Special Commissioner v Pamsel 3 T 53, 94	17
Spences Hotels (P) Ltd v DCIT (2003) 130 Taxman 741 (Kar): (2003) 263 ITR 263 (Kar): (2003) 183 CTR 508 (Kar)	1361,1372
Sree Gokulam Chit and Finance Co (P) Ltd v TRO (2026) 183 taxmann.com 170 (Mad): (2026) 310 Taxman 69 (Mad): (2026) 485 ITR 607 (Mad)	2647
Sree Manjunatha Wines v CIT (2011) 15 taxmann.com 6 (Kar): (2011) 202 Taxman 620 (Kar)	2068,2152
Sree Metaliks Ltd v DGIT (2025) 171 taxmann.com 847 (Ori): (2025) 304 Taxman 58 (Ori)	2403
Sree Narayana Guru Smaraka Sangam Upper Primary School v Union of India (2017) 77 taxmann.com 244 (Ker): (2017) 245 Taxman 312 (Ker): (2017) 392 ITR 457 (Ker): (2017) 292 CTR 296 (Ker)	2351
Sree Rama Medical & Surgical Agencies v CIT (2003) 128 Taxman 288 (AP): (2000) 243 ITR 425 (AP): (2000) 162 CTR 55 (AP)	1522
Sreedharan & Co Ltd v CIT (1992) 63 Taxman 8 (Ker): (1992) 195 ITR 807 (Ker)	1212
Srei Equipment Finance Ltd v Addl/Joint/Deputy/ACIT (2022) 141 taxmann.com 307 (Cal)	1655
Srei Infrastructure Finance Ltd v DCIT (2016) 72 taxmann.com 239 (Cal): (2017) 244 Taxman 197 (Cal): (2017) 395 ITR 291 (Cal): (2016) 289 CTR 412 (Cal)	880
Sri Ram Chandra Mission v CIT (2016) 68 taxmann.com 297: (2016) 239 Taxman 170: (2016) 289 CTR 439 (Del)	1173
Sri Ram Samaj v JDIT (E) (2020) 119 taxmann.com 334 (Mad): (2020) 275 Taxman 309 (Mad)	1780
Sri Ramakrishna Talkies v ITO (1985) 23 Taxman 365 (AP)	1063
Sri Ramamohan Motor Service v CIT (1973) 89 ITR 274 (SC)	1675
Sri Saleswara Industries Mahajanahalli v ITO, Ward-3, Davangere (2015) 54 taxmann.com 27 (Kar): (2015) 229 Taxman 195 (Kar), Para 5	474
Sri Sivalaya Advances v TRO (2018) 93 taxmann.com 143 (Mad): (2018) 256 Taxman 246 (Mad): (2018) 408 ITR 611 (Mad)	2650
Sri Sivapriya Shelters (P) Ltd v DCIT (2014) 44 taxmann.com 345 (Kar): (2013) 355 ITR 221 (Kar)	2328
Srikanth B v ITO (2022) 140 taxmann.com 72 (Mad)	1547
Srimati Preeti Rungta v ITO (1996) 84 Taxman 190 (Cal): (1995) 214 ITR 594 (Cal): (1996) 130 CTR 530 (Cal)	2648
Srimati Tarulata Shyam v CIT (1977) 3 SCC 305	26
Srinidhi Karti Chidambaram v DDIT (Inv.) (2020) 121 taxmann.com 91 (Mad): (2020) 424 ITR 30 (Mad)	2577,2585,2756,2757
Srinivasa Gandhi Sampath v ACIT (2025) 181 taxmann.com 308 (Kar)	2411
Srinivasan Chandira Kumar v CIT (Addl) (2020) 121 taxmann.com 306 (Kar)	445
Srivastava (S.K.) v CBDT (2022) 139 taxmann.com 65 (Del)	1021,1022
Standard Triumph Motor Co Limited v CIT 1993 (2) TMI 9 (SC): (1993) 201 ITR 391 (SC)	94
State Bank of India (SBI) v CIT (2016) 72 taxmann.com 64 (Guj): (2016) 241 Taxman 163 (Guj): (2016) 389 ITR 578 (Guj): (2016) 290 CTR 129 (Guj)	700

State Bank of India v Income-tax Department (2024) 161 taxmann.com 389 (Mad)	2279
State Bank of India v TRO (2022) 137 taxmann.com 484 (Mad): (2022) 441 ITR 516 (Mad)	2651
State Bank of Indore v ITAT (2005) 145 Taxman 7 (MP): (2006) 284 ITR 125 (MP): (2005) 198 CTR 617 (MP)	1932
State Bank of Patiala v CIT (1999) 105 Taxman 326 (P&H): (1999) 239 ITR 421 (P&H)	2398
State Bank of Travancore v CBDT (2006) 151 Taxman 133 (Ker): (2006) 282 ITR 587 (Ker)	716,717
State Bank of Travancore v CIT (1986) 158 ITR 102 (SC)	61
State of Bihar v CBDT (2011) 10 taxmann.com 268 (Pat): (2011) 199 Taxman 142 (Pat): (2011) 336 ITR 506 (Pat)	2149
State of Bihar v CIT (1993) 202 ITR 535 (Patna): (1993) 115 CTR 252 (Patna)	2186
State of Bombay v Pandurang Vinayak 1953 (3) TMI 24 (SC): AIR 1953 SC 244	133
State of Haryana v Raghubir Dayal 1994 (11) TMI 370 (SC): 1995 (1) SCC 133	22
State of H.P. v Gujarat Ambuja Cement Ltd (2005) 6 SCC 499	140
State of H.P. v Raja Mahendra Pal (1999) 4 SCC 43	138
State of Jharkhand v Tata Cummins Ltd. (2006) 4 SCC 57	85
State of Karnataka v Selvi J. Jayalalitha (2017) 78 taxmann.com 161 (SC): (2017) 392 ITR 97 (SC)	1253
State of Kerala v Alex George AIR 2005 SC 1224: (2005) 1 SCC 299	85
State of MP v Azad Bharat Finance Co AIR 1966 SC 276, 178: (1956) Supp SCR 473	24
State of Maharashtra v Narayan Champalal Bajaj (1993) 201 ITR 315 (Bom)	2536
State of Maharashtra v Pawar (O.V.) (1987) 165 ITR 117 (Bom)	1150
State of Maharashtra v Swanstone Multiplex Cinema (P) Ltd AIR 2009 SC 2750: (2009) 8 SCC 235	85
State of Mysore v Kangan (1976) 2 SCC 895, 897	23
State of Orissa v Sales Tax Tribunal (1971) 28 STC 652	20
State of Orissa v Titaghur Paper Mills Co Ltd 1985 Supp SCC 280: 1985 SCC (Tax) 538	139,140
State of Rajasthan v DCIT (CIB) (2013) 30 taxmann.com 369 (Raj): (2013) 214 Taxman 142 (Raj) (Mag): (2012) 349 ITR 536 (Raj): (2013) 257 CTR 183 (Raj)	2456
State of Rajasthan v ITAT (2003) 127 Taxman 648 (Raj): (2003) 259 ITR 686 (Raj)	2486
State of Tamil Nadu v Pyarelal Malhotra (1976) 37 STC 319 SC: AIR 1976 SC 800: (1976) 1 SCC 834	20
State of UP v Jogendra Singh AIR 1963 SC 1618: (1964) 2 SCR 197, 202	24
State of W.B. v Kesoram Industries Ltd (2004) 10 SCC 201: (2004) 266 ITR 721: 2004 SCC OnLine SC 70	141
State v Topno (P.), ITO (1959) 36 ITR 135 (Ori)	2297
Status Home & Enclaves (P) Ltd v CIT (2011) 15 taxmann.com 199 (Cal): (2012) 204 Taxman 126 (Cal)	1533
Steel & Industrial Forgings Ltd v DCIT (2023) 146 taxmann.com 363 (SC): (2023) 291 Taxman 448 (SC): (2022) 449 ITR 164 (SC)	1248
Steel Strips Ltd v ACIT (1995) 81 Taxman 369 (P&H): (1995) 211 ITR 1021 (P&H)	1377
Sterling Farm Research & Services (P) Ltd v DCIT (2025) 180 taxmann.com 15: (2026) 308 Taxman 121 (Ker)	2000
Stewart Science College v ITO (2022) 143 taxmann.com 80 (Ori): (2023) 290 Taxman 405 (Ori): (2022) 449 ITR 257 (Ori)	1380
Stock Exchange v ACIT (2001) 115 Taxman 471 (SC): (2001) 248 ITR 209 (SC): (2001) 166 CTR 285 (SC)	2660
Stock Holding Corporation of India Ltd v Tewari (N.C.), CIT (2015) 53 taxmann.com 106 (Bom): (2015) 229 Taxman 512 (Bom): (2015) 373 ITR 282 (Bom): (2015) 274 CTR 16 (Bom)	1213,2391

Table of Cases

153

Strategic Credit Capital (P) Ltd v Ratnakar Bank Ltd (2017) 81 taxmann.com 291 (Del)	1100
Subba Rao (N.) v Third ITO (1963) 48 ITR 808 (Mys)	1692
Subba Rao A. Venkata v State of A.P. AIR 1965 SC 1773: (1965) 2 SCR 577	85
Subbarao v State of A.P. AIR 1965 SC 1773	84
Subbaraya Iyer (M.) v CIT (1962) 44 ITR 801 (Mad)	1640
Subex Ltd. v CIT (Addl) (2022) 145 taxmann.com 176 (Kar)	685
Subex Ltd. v DCIT (2022) 142 taxmann.com 241 (Kar)	685
Subha & Prabha Builders (P) Ltd v ITO (2009) 318 ITR 29 (Kar)	1063
Subhash Bansal v ITO (2008) 170 Taxman 601 (P&H): (2008) 217 CTR 83 (P&H)	161
Subodh Kumar Bhargava v CIT (2008) 175 Taxman 520 (Del): (2009) 309 ITR 31 (Del), (2009) 221 CTR 534 (Del)	2532
Subramaniam Chettiar (Al. Sp. Pl. Ot. Pl.) v Special Deputy Tahsildar, Income-tax Collection (1963) 47 ITR 759 (Mad)	1693
Subramanian (P.S.) v ITO (2024) 160 taxmann.com 232 (Mad): (2025) 482 ITR 29 (Mad)	1546
Subramanian (S.) v CIT (2004) 136 Taxman 653 (Mad): (2004) 186 CTR 286 (Mad)	2660
Subramanian (V.K.) v ACIT (2009) 316 ITR 56 (Kar)	925
Subramanian Chettiar (V.S.P.) v CIT (1953) 24 ITR 89 (Mad)	2737
Subramaniaswamy Weaver's Co-operative Production and Sales Society Ltd v ITO (2025) 173 taxmann.com 64 (Mad)	2134
Subramanyam (K.) v ITO (1993) 199 ITR 723 (Mad)	2599
Subramanyan (P.S.) v Simplex Mills Ltd (1963) 48 ITR 182 (SC)	1322,1324
Sub-Registrar v DIT (2017) 88 taxmann.com 582 (P&H): (2017) 396 ITR 444 (P&H)	2457
Sub-Registrar v Union of India (2013) 35 taxmann.com 433 (Raj): (2013) 216 Taxman 187 (Raj) (Mag.): (2013) 258 CTR 446 (Raj)	2456
Sub-Registrar, Cleetus (Sri. V.G.) v DIT (Intelligence) (2023) 154 taxmann.com 546 (Ker)	2457,2700
Sud (H.L.), ITO v Tata Engineering & Locomotive Co Ltd (1969) 71 ITR 457 (SC)	1565,2230, 2237,2244
Sudarsh Ahluwalia v Klar (Z.S.), ITO (1988) 169 ITR 610 (P&H)	2599
Sudarshan & Company v CIT (1983) 139 ITR 1032 (All)	1114
Sudev Industries Ltd v CIT (2018) 99 taxmann.com 109 (SC): (2018) 259 Taxman 221 (SC)	1333,2668
Sudha Rani Garg v Jagdish Kumar (Dead) 2004 (9) TMI 643 (SC): AIR 2004 SC 5120	132
Sudhakar (K.) Shanbhag (S.) v ITO (2003) 126 Taxman 476: (2000) 241 ITR 865: (2000) 161 CTR 391 (Bom)	2255,2256
Sudhakar v Addl./Joint/Deputy/ACIT/ITO, National Faceless Assessment Centre, Delhi (2023) 146 taxmann.com 26 (Kar): (2023) 291 Taxman 183 (Kar)	2490
Sudhir Desh Ahuja v National Faceless Assessment Centre (2021) 128 taxmann.com 297 (Del): (2021) 281 Taxman 279 (Del)	1256,1285
Suga Jeeva Oozhiyangal v CIT (E) (2026) 185 taxmann.com 218 (Mad)	1762,1800,1803,2373
Sujatha Venkateshwaran v ACIT (Prosecution) (2018) 96 taxmann.com 203 (Mad): (2018) 257 Taxman 195 (Mad): (2018) 408	2600
Sukesh (G.) v DDIT (1999) 107 Taxman 317 (Ker)	1062
Sukhdev Chand v Kashmir Singh Bhullar (1985) 20 Taxman 436 (P&H): (1984) 150 ITR 578 (P&H): (1984) 42 CTR 345 (P&H)	2786
Sukhdev Hargopal Puri v Union of India (2005) 279 ITR 591 (Bom)	2508
Sukhpal Singh (HUF) v CIT (1985) 21 Taxman 249 (P&H): (1985) 156 ITR 480 (P&H): (1985) 47 CTR 42 (P&H)	2659
Suman Jeet Agarwal v ITO (2022) 143 taxmann.com 11 (Del): (2023) 290 Taxman 493 (Del): (2022) 449 ITR 517 (Del)	2672

Suman Kandoi v National Faceless Assessment Centre (2026) 182 taxmann.com 789 (P&H)	1354
Sumati Dayal v CIT (1995) 80 Taxman 89 (SC): (1995) 214 ITR 801 (SC)	577,581
Sumit Bharana v Union of India (2025) 170 taxmann.com 382 (Del)	2552
Sumit Devendra Rajani v ACIT (2014) 49 taxmann.com 31 (Guj): (2014) 227 Taxman 204 (Guj & Mag)	2067
Sun Outsourcing Solutions (P) Ltd v CIT (2018) 92 taxmann.com 339 (AP): (2018) 407 ITR 480 (AP)	2085,2183
Sun Pharmaceutical Industries Ltd v DCIT (2021) 130 taxmann.com 135 (Guj): (2021) 438 ITR 357 (Guj)	2265
Sun Pharmaceutical Industries Ltd v DCIT (2025) 174 taxmann.com 1202 (Guj)	2402
Sun Pharmaceutical Industries Ltd v ITO (2025) 171 taxmann.com 469 (Del): (2025) 480 ITR 164 (Del)	2372
Sundaram Multi Pap Ltd v ACIT (2024) 164 taxmann.com 608 (Bom)	2806
Sundaramurthy (S.) v PCIT (2020) 113 taxmann.com 341 (Mad): (2020) 269 Taxman 107 (Mad)	490
Sundaramier & Company v State of AP (1958) 9 STC 298: AIR 1958 SC 468, 481: 1958 SCR 1422	19
Sunil Agrawal v ACIT (2025) 172 taxmann.com 54 (Raj)	2453
Sunil Babu (K.E.), ACIT v Steel Processors (2006) 157 Taxman 252 (Kar): (2006) 286 ITR 315 (Kar): (2006) 206 CTR 615 (Kar)	2584
Sunil Dua v CIT (2011) 11 taxmann.com 253 (Del): (2011) 330 ITR 413 (Del)	1531
Sunil Kumar Agarwal v CIT (2014) 47 taxmann.com 158 (Cal): (2015) 372 ITR 83 (Cal)	466
Sunil Kumar Gupta v ACIT (2016) 73 taxmann.com 374 (P&H): (2016) 243 Taxman 65 (P&H): (2016) 389 ITR 38 (P & H): (2017) 298 CTR 106 (P&H)	230
Sunil Kumar v Stock Guru India Ltd (2017) 88 taxmann.com 30 (Del)	2788
Sunil Siddharthbhai v CIT (1985) 23 Taxman 14w (SC): (1985) 156 ITR 509 (SC): (1985) 49 CTR 172 (SC)	411,442
Sunil Vidhyasagar GAT v Shalini Verma, Officer of DDIT (2012) 20 taxmann.com 751 (Guj)	1114
Sunita Sabharwal v CIT (1973) 92 ITR 377 (Del)	1202
Sunny Jose (Fr.) v Union of India (2015) 60 taxmann.com 386 (Ker): (2015) 233 Taxman 454 (Ker): (2015) 276 CTR 21 (Ker)	2092
Sunny v Union of India (2024) 160 taxmann.com 428 (Ker)	1102
Super Cassettes Industries Ltd v CCIT (2012) 20 taxmann.com 808 (Del): (2012) 207 Taxman 153 (Del): (2012) 254 CTR 521 (Del)	2344
Super Cloth v ACIT (Central Circle-III) (2012) 26 taxmann.com 275 (Mad): (2012) 211 Taxman 25 (Mad) (Mag)	1506
Super Malls (P) Ltd v PCIT (2020) 115 taxmann.com 105: (2020) 273 Taxman 556: (2020) 423 ITR 281 (SC)	1494
Supernova System (P) Ltd v CCIT (2018) 99 taxmann.com 300 (Guj): (2019) 260 Taxman 345 (Guj)	2623
Surabhi Shelters (P) Ltd v DCIT (2025) 180 taxmann.com 555 (Tel): (2026) 308 Taxman 211 (Tel)	1528
Suraj Mall Ghattani v CIT (1958) 34 ITR 747 (Pat)	2737
Surajdin v State of M.P. AIR 1960 MP 129	84
Surajmal Parsuram Todi v CIT (1996) 222 ITR 691 (Gau): (1997) 142 CTR 209 (Gau)	387,2422
Surani Steel Tubes Ltd v ITO (2022) 136 taxmann.com 139 (Guj)	581
Surat City Gymkhana v DCIT (2002) 125 Taxman 82 (Guj): (2002) 254 ITR 733 (Guj): (2002) 174 CTR 139 (Guj)	1847
Surat Smart City Development Ltd v PCIT (2024) 169 taxmann.com 222 (Guj) [22-10-2024]	838,863
Surendra Kumar Lahoti v ACIT (2008) 300 ITR 124 (MP)	1529

Table of Cases

155

Surendran (C.) v Ravindran (T.) (1996) 217 ITR 368 (Mad): (1996) 133 CTR 9 (Mad)	2588
Suresh (K.S.) v DCIT (2006) 150 Taxman 269 (Mad): (2005) 279 ITR 61 (Mad): (2006) 200 CTR 392 (Mad)	2662
Suresh B. Jain v P.K.P. Nair (1992) 194 ITR 148 (Bom)	2397
Suresh Bhai Bhola Bhai Jani v Union of India (2001) 249 ITR 363 (Raj)	1109,1114
Suresh Kumar Channappa v DCIT (2025) 176 taxmann.com 494 (Kar)	1443
Suresh Kumar Goyal v CCIT (2016) 73 taxmann.com 10 (Del): (2016) 289 CTR 541 (Del)	2651
Suresh Sharma v ACIT (2016) 68 taxmann.com 163 (Kar): (2016) 383 ITR 44 (Kar)	2327
Suresh Sholapurmath v ITD (2017) 88 taxmann.com 467 (SC): (2017) 397 ITR 145 (SC): (2017) 298 CTR 227 (SC)	2560
Sureshchandra Amrutlal Patel v ACIT (Central) (2026) 183 taxmann.com 681 (Guj)	1379
Surinder Kaur v Union of India (2000) 112 Taxman 370 (Del)	1110
Surinder Kumar v CIT (2012) 21 taxmann.com 80 (P&H): (2012) 340 ITR 173 (P&H)	1468
Surinder Madan v ACIT (2013) 37 taxmann.com 388 (Del): (2013) 218 Taxman 461 (Del): (2014) 364 ITR 461 (Del): (2014) 268 CTR 59 (Del)	248
Surinder Nath Jain v ITO (2025) 170 taxmann.com 830 (J&K & Ladakh)	2628
Surinder Nath Kapoor v Union of India (1988) 39 Taxman 374 (SC): (1988) 173 ITR 469 (SC): (1988) 72 CTR 75 (SC)	2297
Surinder Singh v State of H.P. (2017) 88 taxmann.com 302 (HP) [3-11-2017]	799
Surrendra Overseas Ltd v CIT (1979) 120 ITR 872 (Cal)	1439
Surya Construction v Union of India (2024) 169 taxmann.com 186 (Gau): (2025) 302 Taxman 387 (Gau)	2391
Suryah (S.J.) v DCIT (2025) 172 taxmann.com 342: (2025) 304 Taxman 261 (SC)	2566
Suryakant Khodidas Panchal v PCIT (2025) 175 taxmann.com 81 (Guj)	2365
Susan Chacko Perumal v ACIT (2017) 84 taxmann.com 68 (Guj): (2017) 249 Taxman 501 (Guj): (2017) 399 ITR 74 (Guj)	1660
Susham Singla v CIT (2016) 76 taxmann.com 349 (P&H): (2017) 244 Taxman 302 (P&H): (2017) 298 CTR 204 (P&H)	226
Sushil Kumar & Co v JCIT (2001) 114 Taxman 705 (Cal): (2000) 246 ITR 293 (Cal)	2664
Sushil Kumar Verma v Union of India (2024) 162 taxmann.com 10: (2024) 299 Taxman 250 (MP)	1173
Sushila Devi v CIT-XII (2016) 76 taxmann.com 163 (Del)	1092,1098
Sushila Industries v DCIT (1992) 198 ITR 332 (Ori)	2599
Sutlej Cotton Mills Ltd v CIT (1979) 116 ITR 1 (SC)	329
Suvarnakala (P) Ltd v DCIT (2026) 182 taxmann.com 78 (Guj)	2524
Swadesh Trading Co v DCIT (2019) 111 taxmann.com 446 (Kar)	1278
Swami Satchitanand v ITO (Second Addl.) (1964) 53 ITR 533 (Ker)	1647
Swami Shanti Prakash Ashram Trust Ulhasnagar v ACIT (E) (2026) 183 taxmann.com 46 (Bom)	1376
Swamy (K.L.) v CIT (1999) 102 Taxman 491 (Kar)	2505
Swamy (K.L.) v CIT (2023) 146 taxmann.com 268 (SC): (2023) 291 Taxman 502 (SC): (2023) 451 ITR 1 (SC)	1515
Swapn Developers v National Faceless Appeal Centre (2025) 178 taxmann.com 57 (Guj)	1422
Swaran Kanta v CIT (1989) 44 Taxman 68 (P&H): (1989) 176 ITR 291 (P&H)	2767
Swasth Foundation v CIT (E) (2025) 180 taxmann.com 557 (Bom): (2026) 308 Taxman 221 (Bom)	1761
Swastik Engineering Works v CIT (1973) 87 ITR 116 (Guj)	2238,2246,2270
Swastik Wire Products v PCIT (2023) 149 taxmann.com 47 (HP)	1375
Swiftrans International (P) Ltd v ITO (2025) 174 taxmann.com 1185 (Del)	2184

Sword Global India (P) Ltd v ACIT (2015) 60 taxmann.com 73 (Mad): (2015) 234 Taxman 187 (Mad)	1380
Syed Anwar (Dr.) v DCIT (2023) 146 taxmann.com 247 (Kar): (2025) 472 ITR 551 (Kar)	1486
Syed Habeebur Rehman v DCIT (2023) 157 taxmann.com 731 (Del)	2367
Syed Mohammad Mehdi v CIT (1935) 8 ITC 210 (Lucknow)	1201
Syed Sadique v CIT (1999) 239 ITR 263 (SC): (1999) 157 CTR 496 (SC)	569
Syndicate Bank v Official Liquidator, Wester Works Engineers Ltd (2000) 242 ITR 281 (Bom)	1653
Synod Farms and Infra Developers (P) Ltd v CCIT (2025) 172 taxmann.com 723 (Del)	1496
Synthite Industries (P) Ltd v DCIT (2025) 177 taxmann.com 730 (Ker)	734,737,743
T. Lakhamshi Ladha & Co v CIT (2016) 73 taxmann.com 117 (Bom)	1085,1094
T.A.G. Offshore Ltd v ACIT (2014) 49 taxmann.com 209 (Mum): (2015) 153 ITD 525 (Mum)	952,964,969
T.C.V. Engineering Ltd v ACIT (2007) 160 Taxman 226 (Mad): (2006) 284 ITR 470 (Mad): (2006) 205 CTR 161 (Mad): (2007) 160 Taxman 226 (Mad)	1534
T.O. Abraham & Co Engineers & Contractors v ADIT (1999) 105 Taxman 395 (Ker): (1999) 238 ITR 501 (Ker): (1998) 149 CTR 207 (Ker)	1501
T.R.F. Ltd. v CIT (2010) 190 Taxman 391 (SC): (2010) 323 ITR 397 (SC): (2010) 230 CTR 14 (SC)	259
T.S.I. Business Parks Hyderabad (P) Ltd v ADIT (2021) 125 taxmann.com 342 (Tel): (2021) 278 Taxman 297 (Tel): (2021) 431 ITR 654 (Tel)	2400
T.S.I. Business Parks Hyderabad (P) Ltd v DCIT (2023) 151 taxmann.com 514 (Tel)	1606
T.V. Patel Pvt. Ltd, Tulsidas V. Patel Pvt. Ltd. v DCIT, ITO, Circle 2 (1), Mumbai 2023 (12) TMI 285 Bombay (HC): (2024) 464 ITR 409 (Bom)	94
T.V.S. Investments I Fund v ITO (2025) 171 taxmann.com 312 (Mad)	1573
Tahiliani Design (P) Ltd v JCIT (2021) 127 taxmann.com 472 (Del): (2021) 280 Taxman 11 (Del): (2021) 432 ITR 134 (Del)	2445,2515
Tamchikusuk v CIT (Addl.) (2015) 60 taxmann.com 360 (Guwahati - Trib.): (2015) 155 ITD 276 (Guwahati - Trib.): (2016) 176 TTJ 758 (Guwahati - Trib.)	177
Tamil Nadu Magnesite Ltd v CIT (2010) 8 taxmann.com 238 (Mad): (2011) 196 Taxman 271 (Mad)	1249
Tamil Nadu State Marketing Corporation Ltd v DCIT (TDS) (2023) 157 taxmann.com 704 (Mad): (2024) 463 ITR 487 (Mad)	2159,2187
Tapan Kumar Dutta v CIT (2018) 92 taxmann.com 367 (SC): (2018) 255 Taxman 200 (SC): (2018) 404 ITR 28 (SC): (2018) 302 CTR 102 (SC)	1479
Tara Rani v CIT (1980) 4 Taxman 550 (P&H): (1982) 137 ITR 266 (P&H): (1980) 18 CTR 102 (P&H)	2650
Tarajan Tea Co (P) Ltd v CCIT (1994) 205 ITR 45 (Gau): (1994) 117 CTR 179 (Gau)	1260,1283,2001
Tarapore & Co v TRO (2008) 174 Taxman 461 (Mad): (2008) 218 CTR 697 (Mad)	2281
Tarloki Nath Avinash Chander v CIT (1993) 67 Taxman 227 (P&H)	2507
Tata Autocomp Gotion Green Energy Solutions (P) Ltd v CBDT (2024) 163 taxmann.com 643 (Bom): (2024) 299 Taxman 282 (Bom) [18-3-2024]	844,864
Tata Communications Ltd v DCIT (2020) 114 taxmann.com 728 (Bom): (2020) 425 ITR 279 (Bom)	1249
Tata Consultancy Services Ltd v DCIT (2023) 152 taxmann.com 3 (Bom): (2023) 294 Taxman 190 (Bom)	1258

Table of Cases

157

Tata Cummins (P) Ltd v Union of India (2022) 138 taxmann.com 531 (Jhar): (2022) 447 ITR 455 (Jhar)	2399
Tata Education and Development Trust v JDIT (E), ITA Nos. 1423: 1424 and 1535/Mum/2018 (ITAT Mum)	1740
Tata Iron & Steel Co Ltd v State of Bihar AIR 1991 Pat 75	85
Tata Steel Ltd v DCIT (2023) 289 taxmann.com 104 (Del): (2024) 460 ITR 595 (Del)	2273
Tata Teleservices (Maharashtra) Ltd v DCIT (TDS) (2021) 123 taxmann.com 289 (Bom): (2021) 277 Taxman 119 (Bom)	2197
Tata Teleservices Ltd v CBDT (2016) 69 taxmann.com 226 (Del): (2016) 240 Taxman 182 (Del): (2016) 386 ITR 30 (Del): (2016) 286 CTR 465 (Del)	1249
TRO v Gangadhar Vishwanath Ranade (1998) 100 Taxman 236 (SC): (1998) 234 ITR 188 (SC): (1998) 149 CTR 90 (SC)	2648,2649
TRO v Ismail (Md.) (1980) 125 ITR 735 (Cal)	2829
TRO v Punjab & Sind Bank (1986) 161 ITR 220 (Del): (1986) 53 CTR 82 (Del)	2279
Taxation Bar Association v CIT (1983) 13 Taxman 338 (P&H): (1983) 141 ITR 82 (P&H)	2738
Tech Mahindra Ltd v DCIT (2023) 153 taxmann.com 342 (Bom)	2366
Technovaa Plastic Industries (P) Ltd v ACIT (2025) 175 taxmann.com 359: (2026) 265 Comp Cas 372 (Guj)	1446,2413
Technovaa Plastic Industries (P) Ltd v CBDT (2026) 184 taxmann.com 446 (Guj)	1190
Tej Kumari v CIT (2001) 114 Taxman 404 (Pat) (FB): (2001) 247 ITR 210 (Pat) (FB): (2000) 164 CTR 201 (Pat) (FB)	2336
Tejas Networks Ltd v DCIT (2015) 60 taxmann.com 309 (Kar): (2015) 233 Taxman 426 (Kar)	343
Tek Chand v ITO (2002) 125 Taxman 349 (P&H): (2001) 252 ITR 799 (P&H)	2660
Teksons (P) Ltd v CCIT (2026) 185 taxmann.com 814 (Bom)	2372
Telangana Grameena Bank Officers Association v Telangana Grameena Bank (2026) 185 taxmann.com 175 (Tel)	2086
Telangana State Beverage Corporation Ltd v Union of India, Ministry of Finance (2015) 60 taxmann.com 236 (AP & Tel): (2015) 233 Taxman 276 (AP & Tel): (2015) 377 ITR 622 (AP & Tel)	2277
Teleperformance Global Services (P) Ltd v ACIT Central Circle 25(1), New Delhi (2021) 127 taxmann.com 46 (Bom): (2021) 281 Taxman 331 (Bom): (2021) 435 ITR 725 (Bom)	2766
Tewari (J.) v Union of India (1996) 86 Taxman 151 (Cal): (1997) 225 ITR 858 (Cal): (1997) 142 CTR 482 (Cal)	2548
Tewari (M.P.) v Chawla (Y.P.), ITO (1991) 58 Taxman 182 (Del): (1991) 187 ITR 506 (Del): (1991) 91 CTR 228 (Del)	2621
Thakorbbhai Maganbbhai Patel v ITO (2017) 78 taxmann.com 201 (SC)	1331
Thangam Textiles v First ITO (1973) 90 ITR 412 (Mad)	2679
Thangammal (B.) v CIT (1995) 215 ITR 261 (Mad)	2506
Thanthi Trust v ITO (1973) 91 ITR 261 (Mad)	1329
Thapar (I.M.), Executor to the Estate of Late Lala Karam Chand Thapar v CIT (1979) 1 Taxman 128 (Cal): (1979) 116 ITR 797 (Cal)	1595
Thirani Chemicals Ltd v DCIT (2006) 153 Taxman 45 (Del)	1932
Thirani Chemicals Ltd v DCIT (2009) 180 Taxman 474 (Del): (2009) 227 CTR 52 (Del)	1932
Thiru S. Shyam Kumar v ACIT (2018) 99 taxmann.com 39 (Mad)	1088

Thomas (M.C.) v District Collector (2014) 49 taxmann.com 109 (Ker): (2014) 264 CTR 437 (Ker)	2135
Thomas (M.O.) v CIT (1963) 47 ITR 775 (Ker)	2670
Thomy P. Chakola v CIT (2011) 10 taxmann.com 214 (Ker): (2011) 200 Taxman 74 (Ker) (Mag): (2011) 339 ITR 249 (Ker)	492
Tika Ram & Sons (P) Ltd v CIT (1964) 51 ITR 403 (All)	2294
Tikaula Sugar Mills Ltd v CIT (2014) 45 taxmann.com 360 (All): (2014) 223 Taxman 117 (All) (MAG)	1240,1241
Tilokchand & Sons v ITO (2019) 105 taxmann.com 151 (Mad): (2019) 263 Taxman 713 (Mad): (2019) 413 ITR 189 (Mad), Para 16	482
Tin Mfg Co of India v CIT (1995) 78 Taxman 249 (All): (1995) 212 ITR 451 (All): (1995) 129 CTR 76 (All)	2265
Tinwari Automobiles v Union of India (2002) 125 Taxman 1104 (Raj): (2004) 265 ITR 484 (Raj)	1477
Tiong Woon Project & Contracting Pte. Ltd v CBDT (2024) 158 taxmann.com 656 (Mad): (2024) 297 Taxman 434 (Mad)	2037
Tirlochan Singh v CIT (2009) 180 Taxman 640: (2010) 228 CTR 390 (P&H)	1614
Tirumala Tirupati Constructions India (P) Ltd v ADIT (Inv.) (2023) 156 taxmann.com 363 (Tel)	2620
Tirupati Construction Co v ITO (2024) 165 taxmann.com 176: (2024) 465 ITR 611 (Raj)	1343
Tirupati Foam Ltd v DCIT (2017) 81 taxmann.com 350 (Guj): (2016) 380 ITR 493 (Guj)	1315
Tissan Joseph v CIT (1999) 235 ITR 619 (Ker): (1999) 151 CTR 470 (Ker)	2284
Titanor Components Ltd v CIT (2009) 184 Taxman 10 (Bom): (2010) 323 ITR 266 (Bom): (2009) 224 CTR 566 (Bom)	1981
Tity Thomas v TRO (1994) 72 Taxman 254 (Ker): (1994) 207 ITR 1072 (Ker): (1993) 113 CTR 458 (Ker)	1688
Tiwari Kanhaiyalal v CIT (1975) 100 ITR 5 (SC)	2829
Toplight Corporate Management (P) Ltd v National Faceless Assessment Centre (2021) 128 taxmann.com 221 (Del): (2021) 281 Taxman 451 (Del)	1284,1256
Topman Exports v CIT (2012) 18 taxmann.com 120 (SC): (2012) 205 Taxman 119 (SC): (2012) 342 ITR 49 (SC): (2012) 247 CTR 353 (SC)	236
Totgars, Co-operative Sale Society Ltd v ITO (2010) 188 Taxman 282 (SC): (2010) 322 ITR 283 (SC): (2010) 229 CTR 209 (SC) [8-2-2010]	700
Totgars' Co-operative Sale Society Ltd v ITO (2015) 58 taxmann.com 35 (Kar): (2015) 231 Taxman 794 (Kar)	543
Touch Home Builders & Realtors (P) Ltd v DCIT (2014) 42 taxmann.com 436 (Ker): (2014) 222 Taxman 165 (Ker) (Mag)	376
Touching Heart Ministries v ITO ITA No. 101/Viz/2015 (ITAT Visakhapatnam)	1741
Toyota Kirloskar Motor (P) Ltd v ITO (TDS)-LTU (2021) 128 taxmann.com 266 (Kar): (2021) 281 Taxman 527 (Kar)	2186
Traco Cable Co Ltd v CIT (1969) 72 ITR 503 (Ker)	532,543
Trans Asian Shipping Services (P) Ltd v DCIT (2012) 25 taxmann.com 468 (Cochin): (2013) 55 SOT 1 (Cochin)	953,962,1017
Transmission Corpn. of A.P. Ltd v CIT (1999) 105 Taxman 742 (SC): (1999) 239 ITR 587 (SC): (1999) 155 CTR 489 (SC)	2135,2156,2172,2196

Table of Cases

159

Travancore Diagnostics (P) Ltd v ACIT (2016) 74 taxmann.com 239 (Ker): (2017) 244 Taxman 316 (Ker): (2017) 390 ITR 167 (Ker): (2016) 290 CTR 241 (Ker)	1250,1333, 2770
Travancore Rubber & Tea Co Ltd v CIT (2000) 109 Taxman 250 (SC): (2000) 243 ITR 158 (SC): (2000) 160 CTR 1 (SC)	475,476
Travel Designer India (P) Ltd v DCIT (2020) 113 taxmann.com 575: (2020) 269 Taxman 429 (Guj)	1191
Trendsutra Client Services (P) Ltd v ACIT (2021) 132 taxmann.com 104 (Bom): (2021) 283 Taxman 558 (Bom)	1255
Trent Ltd v DCIT (2025) 171 taxmann.com 506 (Bom): (2025) 304 Taxman 208 (Bom)	2400
Triune Projects (P) Ltd v DCIT (2017) 77 taxmann.com 40 (Del): (2017) 291 CTR 268 (Del)	464
Triveni Buildzone (P) Ltd v Union of India (2023) 156 taxmann.com 603 (All)	2806
Trueblue India LLP v Deputy/ACIT (2022) 142 taxmann.com 506 (Del): (2022) 289 Taxman 522 (Delhi): (2022) 447 ITR 500 (Del)	1250
Trust for Reaching the Unreached Through Trustee v CIT (E) (2021) 126 taxmann.com 77 (Guj): (2021) 279 Taxman 229 (Guj)	1762
Trustee of Saurashtra Trust v DIT(E) (2017) 84 taxmann.com 258 (Bom): (2017) 398 ITR 355 (Bom)	1212
Trustees of H.E.H. The Nizam's Supplemental Family Trust v CIT (2000) 109 Taxman 193 (SC): (2000) 242 ITR 381 (SC): (2000) 159 CTR 114 (SC)	2364
Trustees of the Charity Fund v CIT (1959) 36 ITR 513 (SC)	1734,1751
Tube Investments of India Ltd v ACIT TDS Circle II (2009) 185 Taxman 438 (Mad): (2010) 325 ITR 610 (Mad): (2009) 226 CTR 313 (Mad)	299
Tulsi Mall (Association of Person) v CIT (2016) 65 taxmann.com 115: (2016) 236 Taxman 586 (Guj)	1173
Tulsidas Kilachand v CIT (1961) 42 ITR 1 (SC)	570
Tunki Sah Baidyanath Prasad (R.B.) v CIT (1995) 80 Taxman 71: (1995) 212 ITR 632: (1995) 126 CTR 262 (SC)	1613
Turner General Entertainment Networks India (P) Ltd v ITO (2019) 104 taxmann.com 333 (Del): (2019) 263 Taxman 89 (Del)	2264
Tushin T. Mehta v CCIT (2019) 108 taxmann.com 257 (Mad): (2019) 417 ITR 529 (Mad)	2330
Tuticorin Alkali Chemicals & Fertilizers Ltd v CIT (1997) 93 Taxman 502 (SC): (1997) 227 ITR 172 (SC)	532
Tvl. Chandro Process v DCIT (2025) 173 taxmann.com 976 (Mad): (2026) 486 ITR 33 (Mad)	2532
Tvl. Sanmac Motor Finance Ltd v CCIT (2020) 116 taxmann.com 437 (Mad): (2020) 271 Taxman 51 (Mad)	2338
Twylight Infrastructure (P) Ltd v ITO (2024) 158 taxmann.com 378 (Del): (2024) 463 ITR 702 (Del)	1374,1376, 1380,1381
U.C.O. Bank, Regional Office v Union of India (2009) 182 Taxman 26 (Guj): (2009) 226 CTR 165 (Guj)	2663
U.P. Co-op. Cane Union Federation Ltd v CIT (1999) 103 Taxman 376 (SC): (1999) 237 ITR 574 (SC): (1999) 157 CTR 569 (SC) [30-1-1997]	701
U.P. Rajya Nirman Sahakari Sangh Ltd v Union of India (2025) 179 taxmann.com 615 (All)	2365

U.P. State Agro Industrial Corporation Ltd v ITO (1978) 113 ITR 722 (All)	2231,2235, 2243,2245
U.P.A.J. Leasing and Finance Company (P) Ltd v ACIT (2025) 176 taxmann.com 402 (Del)	2298
U.S. Technologies International (P) Ltd v CIT (2010) 195 Taxman 323 (Ker)	2515
U.T.I. Mutual Fund v ITO (2013) 31 taxmann.com 222 (Bom)	1648
Udai Singh Dagar v Union of India (2007) 10 SCC 306	2827
Uday Mistanna Bhandar & Complex v CIT (1996) 222 ITR 44 (Patna): (1997) 90 Taxman 500 (Patna): (1997) 137 CTR 376 (Patna)	1444,2327,2344
Udaya Sounds v PCIT (2022) 138 taxmann.com 172 (Mad)	1080,1091
Udaya Sounds v PCIT (2022) 138 taxmann.com 345 (Ker)	1100
Udayan Bhaskaran Nair v DCIT (2026) 183 taxmann.com 47 (Bom)	1446
Ujagar Prints Etc. v Union of India (1989) 3 SCC 488	237
Ultratech Cement Ltd v CCIT (2019) 110 taxmann.com 9 (Bom): (2019) 266 Taxman 390 (Bom): (2019) 416 ITR 449 (Bom)	2344
Umacharan Shaw & Bros. v CIT (1959) 37 ITR 271 (SC)	1673
Umar Farooqui v CIT (2003) 132 Taxman 103 (Raj): (2004) 265 ITR 98 (Raj): (2003) 183 CTR 526 (Raj)	1477
Umarbhai Chandbhai v CIT (1952) 22 ITR 27 (Bom)	1672
Umashankar Mishra v CIT (1982) 11 Taxman 75 (MP): (1982) 136 ITR 330 (MP): (1982) 29 CTR 71 (MP)	2672
Umayal Ramanathan v ITO (1992) 65 Taxman 547 (Mad): (1992) 194 ITR 462 (Mad)	2586
Umkal Healthcare (P) Ltd v National Faceless Assessment Centre (2021) 131 taxmann.com 325 (Del): (2021) 283 Taxman 504 (Del)	1255
Ummerkutty (P.P.) v ACIT (2011) 10 taxmann.com 111 (Ker): (2011) 201 Taxman 162 (Ker) (Mag.)	1458
Union Home Products Ltd v Union of India (1996) 84 Taxman 303 (Kar): (1995) 215 ITR 758 (Kar): (1995) 129 CTR 217 (Kar)	2336
Union of India v Agarwal Iron Industries (2015) 54 taxmann.com 11 (SC)	1081,1116
Union of India v Ajit Jain (2003) 117 Taxman 295	1081
Union of India v Ajit Jain (2003) 129 Taxman 74 (SC): (2003) 260 ITR 80 (SC): (2003) 181 CTR 22 (SC)	1075,1117,1476
Union of India v Ashok Kumar Aggarwal (2014) 41 taxmann.com 504 (SC): (2014) 222 Taxman 184 (SC)	1025,1027
Union of India v Ashok Kumar Nahar (2004) 135 Taxman 62 (Raj)	1111
Union of India v Azadi Bachao Andolan 2003 (10) TMI 5 (SC): (2003) 263 ITR 706 (SC)	92
Union of India v Banwari Lal Agarwal (1998) 101 Taxman 508 (SC)	2620
Union of India v Banwari Lal Agarwal (1999) 238 ITR 461 (SC): (1999) 156 CTR 300 (SC)	2620,2621
Union of India v Bolla Veerabhadram (1999) 102 Taxman 148 (AP): (1998) 233 ITR 269 (AP): (1999) 151 CTR 472 (AP)	2787
Union of India v Capital Hardware Enterprises (2025) 172 taxmann.com 308 (Gau)	174
Union of India v Casam Mohmad Ajam Ismail (1966) 62 ITR 367 (Guj)	2273,2787
Union of India v Commercial Fibres header	2601
Union of India v Coromandel Fertilizers Ltd (1976) 102 ITR 533 (SC)	2158
Union of India v D.N. Homes (P) Ltd (2024) 164 taxmann.com 569 (SC): (2024) 300 Taxman 98 (SC): (2024) 469 ITR 2	2602

Table of Cases

161

Union of India v Devasahayam (K.S.) (2002) 120 Taxman 511 (AP)	1042
Union of India v Dhansri Roller Flour Mills (2024) 164 taxmann.com 570 (SC): (2024) 300 Taxman 106 (SC)	1379
Union of India v Exide Industries Ltd (2020) 116 taxmann.com 378 (SC): (2020) 273 Taxman 189 (SC): (2020) 425 ITR 1 (SC)	309
Union of India v Gosalia Shipping (P) Ltd (1978) 113 ITR 307 (SC)	1621
Union of India v Gupta Builders (P) Ltd (2008) 297 ITR 310 (Bom): (2008) 215 CTR 74 (Bom)	2549
Union of India v Gwalior Rayon Silk Mfg. (WVG.) Co Ltd (1964) 53 ITR 466 (SC)	2802
Union of India v Hari Singh (2018) 91 taxmann.com 20 (SC): (2018) 254 Taxman 126 (SC): (2018) 302 CTR 458 (SC)	2220
Union of India v Jayalakshmi & Co (1979) 119 ITR 955 (Mad)	2589
Union of India v Kowsalya Bai (A.) (2021) 126 taxmann.com 155 (Kar): (2021) 280 Taxman 175 (Kar)	2173
Union of India v Mamta Sethi (2001) 115 Taxman 683 (SC): (2001) 248 ITR 102 (SC): (2000) 162 CTR 487 (SC)	2577,2760
Union of India v Misty Meadows (P) Ltd (2026) 162 taxmann.com 702	1081
Union of India v Om Prakash S.S. & Co (2001) 115 Taxman 325 (SC): (2001) 248 ITR 105 (SC)	2147,2159,2186,2221
Union of India v Pavan Ved (2024) 162 taxmann.com 567 (Del)	1026,1027
Union of India v Prakash Mehra (1999) 107 Taxman 71 (Bom)	2565
Union of India v Rajeev Bansal (2024) 167 taxmann.com 70 (SC): (2024) 301 Taxman 238 (SC): (2024) 469 ITR 46 (SC)	1377
Union of India v Ram Peary Debi Kanoria (1984) 150 ITR 719 (Cal)	2650
Union of India v Romesh Chander (1991) 187 ITR 146 (P&H)	2786
Union of India v Sanyasi Rao (A.) (1996) 85 Taxman 321 (SC): (1996) 219 ITR 330 (SC): (1996) 132 CTR 81 (SC)	2147,2174
Union of India v Sheo Shanker Sitaram (1974) 95 ITR 523 (All)	1931
Union of India v Sikri & Sons (1978) 112 ITR 529 (Cal)	2253,2255
Union of India v Society of Mary Immaculate (Tamil Nadu), Madras (2019) 103 taxmann.com 333 (Mad): (2019) 262 Taxman 496 (Mad): (2019) 412 ITR 545 (Mad)	2091
Union of India v Subhash Kumar (2016) 66 taxmann.com 158 (P&H)	1043
Union of India v Tata Chemicals Ltd (2014) 43 taxmann.com 240 (SC): (2014) 222 Taxman 225 (SC): (2014) 363 ITR 658 (SC)	2393
Union of India v Tata Mills Ltd (1977) 110 ITR 135 (Cal)	2317
Union of India v Valliappan (M.V.) (1999) 105 Taxman 605: (1999) 238 ITR 1027: (1999) 155 CTR 193 (SC)	1615
Union of India v Vipin Kumar Jain (2003) 129 Taxman 59 (SC)	1082
United Breweries Ltd v ACIT (1995) 83 Taxman 263 (Kar): (1995) 211 ITR 256 (Kar): (1995) 126 CTR 39 (Kar)	2156
United Commercial Bank Ltd v CIT (1957) 32 ITR 688 (SC)	604
United Provinces Electric Supply Co Ltd v CIT (1991) 54 Taxman 487 (Cal): (1993) 204 ITR 794 (Cal): (1991) 92 CTR 155 (Cal)	1203
Universal Cables Ltd v CIT (2010) 191 Taxman 370 (MP): (2011) 237 CTR 157 (MP)	2392
Universal Cables Ltd v CIT, Jabalpur (2020) 113 taxmann.com 353 (SC): (2020) 270 Taxman 170 (SC): (2020) 420 ITR 111 (SC)	2392

Universal Trades Corporation v CCIT (2001) 114 Taxman 342 (Ker): (2001) 249 ITR 291 (Ker)	2336,2343
Unneerikutty (M.A.) v DCIT (Assessment) (1996) 218 ITR 606 (Ker): (1994) 120 CTR 486 (Ker)	2548
Upadhya (U.G.) v DIT (2002) 121 Taxman 532 (Kar): (2002) 255 ITR 502 (Kar): [Affirmed by Apex Court in (2002) 123 Taxman 219 (SC): (2002) 255 ITR 508 (SC)]	1130
Upadhyaya (R.K.) v Shanabhai P. Patel (1987) 33 Taxman 229 (SC): (1987) 166 ITR 163 (SC): (1987) 62 CTR 17 (SC)	1347,1351
Upper Ganges Sugar Mills Ltd v CIT (1997) 227 ITR 578 (SC)	1858
Urban Improvement Co (P) Ltd v National Faceless Assessment Centre Delhi (2021) 131 taxmann.com 122 (Del)	1285
Urban Improvement Trust v ITO (2012) 20 taxmann.com 192 (Raj): (2012) 209 Taxman 22 (Raj) (Mag.)	1445
Urmilaben Anirudhhasinhji Jadeja v ITO (2020) 117 taxmann.com 504 (Guj): (2020) 273 Taxman 481 (Guj): (2020) 420 ITR 226 (Guj)	1543
Usha Martin Ltd v PCIT (2022) 145 taxmann.com 113 (Jhar): (2023) 290 Taxman 394 (Jhar): (2023) 455 ITR 679 (Jhar)	1260
Ushabh Bhandari @ Rishabh Bhandari v State of Rajasthan (2023) 152 taxmann.com 219 (Raj)	1093
Ushabh Bhandari @ Rishabh Bhandari v State of Rajasthan (2023) 156 taxmann.com 447 (Raj)	1099
Utkal Trading Company (P) Ltd v CBDT (2025) 176 taxmann.com 564 (Ori)	1354
Utpala Pradeep Jain v ACIT (2023) 153 taxmann.com 700 (Guj): (2024) 467 ITR 592 (Guj)	1544
Utpala Pradeep Jain v ACIT (2023) 287 taxmann.com 591 (Guj): (2023) 295 Taxman 322 (Guj)	2767
Uttam Chand v ITO (1982) 133 ITR 909 (SC)	2575
Uttam Value Steels Ltd v ACIT (2024) 161 taxmann.com 374 (Bom)	1103
Uttar Pradesh Carbon & Chemicals Ltd v TRO (2015) 56 taxmann.com 37: (2015) 230 Taxman 639: (2014) 368 ITR 384: (2015) 278 CTR 82 (All)	2773
V. Hotels Ltd v National Faceless Assessment Centre, Delhi (2025) 180 taxmann.com 840 (Bom)	1233
V. VR. N.M. Subbayya Chettiar v CIT (1951) 19 ITR 168 (SC)	103
V.A. Haseeb & Co (Firm) v CCIT, TDS Chennai (2016) 75 taxmann.com 57 (Mad): (2017) 245 Taxman 139 (Mad)	2622
V.C. Venkata Subbaiah Chetty & Sons v CIT (1988) 171 ITR 590 (AP)	1694
V.K.J. Builders & Contractors (P) Ltd v CIT (2009) 184 Taxman 357 (SC): (2009) 318 ITR 204 (SC): (2010) 228 CTR 143 (SC)	1310
V.L.S. Finance Ltd v ACIT (2012) 20 taxmann.com 540 (Del): (2012) 206 Taxman 460 (Del)	2660
V.L.S. Finance Ltd v ACIT (2012) 20 taxmann.com 824 (Del): (2011) 331 ITR 131 (Del)	2660
V.L.S. Finance Ltd v CIT (2007) 159 Taxman 102 (Del): (2007) 289 ITR 286 (Del): (2007) 207 CTR 401 (Del)	1502
V.L.S. Finance Ltd v CIT (2016) 68 taxmann.com 368 (SC): (2016) 239 Taxman 404 (SC): (2016) 384 ITR 1 (SC): (2016) 286 CTR 146 (SC)	1501,1505
V.M. Procon Pvt Ltd v ADIT (2024) 168 taxmann.com 517 (Guj) [23-8-2024]	839

Table of Cases

163

V.M. Salgaocar and Brother Ltd v Deputy Controller (1991) 56 Taxman 309 (Kar): (1991) 187 ITR 381 (Kar): (1991) 93 CTR 49 (Kar)	1621,1622
V.M.R. Trust v CIT (2003) 128 Taxman 844 (Mad): (2002) 253 ITR 491 (Mad): (2002) 174 CTR 560 (Mad)	1575
V.R.G. Electronics (P) Ltd v PCIT (2025) 178 taxmann.com 448 (Del): (2025) 307 Taxman 109 (Del) [15-9-2025]	839,864
V.V. Trans-Investments (P) Ltd v CIT (1994) 74 Taxman 79 (AP): (1994) 207 ITR 508 (AP): (1994) 119 CTR 184 (AP)	1928
Vaani Estates (P) Ltd v Addl./Joint/Deputy/ACIT/ITO, National e-Assessment Centre (2024) 159 taxmann.com 648 (Mad): (2024) 462 ITR 232 (Mad)	535
Vajra Global Consulting Services LLP v DDIT (2023) 156 taxmann.com 693 (Mad)	2365
Vallabhdas Manjibhai Dholakia v CIT (1975) 98 ITR 403 (Guj)	2689
Valley Iron & Steel Co Ltd v PCIT (2024) 161 taxmann.com 72 (Del): (2025) 475 ITR 231 (Del) [1-4-2024]	825
Valuelabs LLP v DCIT (2026) 184 taxmann.com 173 (Hyd-Trib.)	822
Valvoline Cummins Ltd v DCIT (2008) 171 Taxman 241 (Del): (2008) 307 ITR 103 (Del): (2008) 217 CTR 292 (Del)	2262
Van Oord ACZ India (P) Ltd v CIT (2010) 189 Taxman 232 (Del): (2010) 323 ITR 130 (Del): (2010) 230 CTR 365 (Del)	2135,2157,2196
Vanaja Textiles Ltd v CIT (2001) 115 Taxman 212 (Ker): (2001) 249 ITR 374 (Ker): (2001) 166 CTR 177 (Ker)	1203
Vaniitha Gopal Shetty v ACIT (2021) 129 taxmann.com 163 (Kar)	2767
Vanraj Ranchhoddas Merchant v ITO (2026) 182 taxmann.com 18 (Mum-Trib) [29- 12-2025]	466,469,470
Vapi Green Enviro Ltd v DCIT (2021) 127 taxmann.com 632 (Guj)	2390
Varghese (E.K.) v ITO (1974) 96 ITR 577 (Ker)	2270
Varghese (K.P.) v ITO AIR 1981 SC 1922	27
Varghese (P.D.) and Davis (E.J.) v CIT (1989) 47 Taxman 247 (Ker)	2505
Variety General Stores v ITO (1993) 202 ITR 660 (All)	1061
Varinder Dass v ITO (2005) 3 SOT 1 (Chd)	34
Varkey Chacko v CIT (1993) 70 Taxman 152 (SC): (1993) 203 ITR 885 (SC): (1993) 114 CTR 207 (SC)	2521,2522
Varun Shipping Co Ltd v ACIT (2012) 17 taxmann.com 112 (Mum): (2012) 134 ITD 153 (Mum)	964,969,980
Varun Sood v ACIT (2024) 159 taxmann.com 606 (Del): (2024) 298 Taxman 292 (Del)	2548
Vasan Healthcare (P) Ltd v ACIT (2019) 103 taxmann.com 26 (Mad): (2019) 261 Taxman 594 (Mad): (2019) 411 ITR 499 (Mad): [SLP Dismissed/ Rejected in (2021) 125 taxmann.com 266 (SC)]	800
Vasan Healthcare (P) Ltd v CIT (Addl) (2021) 125 taxmann.com 266 (SC): (2021) 278 Taxman 273 (SC)	2441,2514
Vasco Sales & Marketing Corpn. v DCIT (2013) 34 taxmann.com 229 (Ker): (2013) 216 Taxman 250 (Ker): (2014) 360 ITR 578 (Ker)	2371
Vashist Bhargava v ITO (1975) 99 ITR 148 (Del)	1326
Vatsala Shenoy v JCIT (Assessment) (2016) 74 taxmann.com 143 (SC): (2016) 243 Taxman 152 (SC): (2016) 389 ITR 519 (SC): (2016) 289 CTR 457 (SC)	414
Vedachala Mudaliar (A.) v Divisional Engineer (Highways) (1955) 27 ITR 494 (Mad)	2312

Vedanta Ltd v ACIT (2017) 86 taxmann.com 120 (Bom): (2018) 406 ITR 439 (Bom): (2018) 302 CTR 412 (Bom)	2647
Vedanta Ltd v ACIT (2024) 162 taxmann.com 13 (Bom): (2024) 299 Taxman 218 (Bom)	1268,1270,1273,1274,2766
Vedanta Ltd v DCIT (IT) (2025) 178 taxmann.com 268 (Mad)	2173,2185
Vedanta Resources Ltd v ACIT (IT) (2023) 150 taxmann.com 57 (Ori)	1041,1046
Veena Devi Karnani v ITO (2019) 102 taxmann.com 470 (Del): (2019) 410 ITR 23 (Del)	2671
Veena Estate (P) Ltd v CIT (2024) 158 taxmann.com 341 (Bom): (2024) 461 ITR 483 (Bom)	2521
Veena Theater v CIT (2010) 322 ITR 260 (Pat)	2488
Veerakistiah v ITO (1983) 139 ITR 113 (AP): (1979) 11 CTR 1 (AP)	2586
Vellangallur Peoples Welfare Co-operative Bank Ltd v Union of India (2025) 180 taxmann.com 412 (Ker): (2026) 485 ITR 686 (Ker)	2132,2195
Veluswamy (M.) v ITO (2015) 54 taxmann.com 221 (Mad): (2015) 229 Taxman 589 (Mad)	572
Vengat Bava v CIT (2008) 175 Taxman 190 (Ker): (2009) 318 ITR 276 (Ker)	1483
Venkata Rao (T.D.) v Union of India (1999) 103 Taxman 621 (SC): (1999) 237 ITR 315 (SC): (1999) 153 CTR 203 (SC)	391,2739
Venkatachalam (M.K.) v Bombay Dyeing and Manufacturing Co Ltd (1958) 34 ITR 143 (SC)	1412
Venkatachalapathy Iyer v CIT (1951) 20 ITR 363	245
Venkatesan Raghuram Prasad v ITO (2018) 94 taxmann.com 249 (Mad)	2771
Venkateshan (R.V.) v Sanjay @ Sanjay Sait (2026) 182 taxmann.com 845 (Mad)	2445,2446,2516
Venkateswar Rao (G.) v ACIT (2015) 57 taxmann.com 232 (AP & Tel): (2014) 368 ITR 457 (AP & Tel)	1484
Venugopala Reddy (Y.) v CIT (2003) 130 Taxman 224 (Kar): (2003) 263 ITR 30 (Kar): (2003) 183 CTR 260 (Kar)	1210
Venugopalan (K.S.), Operator, Travancore Cochin Chemicals Ltd v ITO (2015) 54 taxmann.com 248 (Ker): (2015) 229 Taxman 222 (Ker)	2082
Venugopalan Nambiar (K.) v Union of India (2000) 108 Taxman 47 (Ker): (2000) 242 ITR 1 (Ker): (1999) 157 CTR 375 (Ker)	2326
Verizon Data Services India (P) Ltd v DCIT (2026) 184 taxmann.com 60 (Mad)	2412
Vibgyor Vinimay (P) Ltd v Addl/Joint/Deputy/ACIT/ITO/National Faceless Assessment Centre (2025) 175 taxmann.com 643 (Bom)	1285
Vibhavari Bharat Bhatt v ITO (IT) (2025) 178 taxmann.com 193 (Bom)	1305
Vibrant Securities (P) Ltd v ITO (2023) 150 taxmann.com 56 (Bom): (2023) 293 Taxman 115 (Bom): (2023) 455 ITR 58 (Bom)	1258
Victoria Technical Institute v CIT (Addl.) (1991) 188 ITR 57 (SC): (1991) 94 CTR 153 (SC)	1714,1720
Vidarbha Veneere Industries Ltd v ITO (2025) 174 taxmann.com 223 (Bom): (2026) 484 ITR 132 (Bom)	468
Vidya Investment & Trading Co (P) Ltd v Union of India (2014) 43 taxmann.com 1 (Kar): (2014) 223 Taxman 199 (Kar): (2014) 367 ITR 33 (Kar): (2015) 277 CTR 18 (Kar)	166
Vijay Aggarwal v CIT (2016) 65 taxmann.com 16 (P&H): (2016) 236 Taxman 542 (P&H): (2016) 286 CTR 452 (P&H)	230
Vijay Garg v ITO (2023) 146 taxmann.com 231 (Del)	1544

Table of Cases

165

Vijay Hemant Finance & Estates Ltd v ITO (1999) 105 Taxman 519 (Mad): (1999) 238 ITR 282 (Mad): (1999) 155 CTR 257 (Mad)	2185,2200,2220
Vijay Johar v CIT (2004) 140 Taxman 453 (Raj): (2004) 190 CTR 352 (Raj)	1364
Vijay Krishnaswami v DDIT (Inv.) (2025) 177 taxmann.com 807 (SC): (2025) 479 ITR 467 (SC)	2557,2559
Vijay Kumar Bhati v CIT (2000) 113 Taxman 525 (Del): (2001) 247 ITR 757 (Del): (2000) 164 CTR 29 (Del)	2389
Vijay Kumar Talwar v CIT (2002) 123 Taxman 668 (SC)	1257
Vijay Pahwa (Dr.) v Samir Mukhopadhyay, DCIT (1996) 84 Taxman 416 (Cal): (2001) 250 ITR 354 (Cal): (1995) 129 CTR 64 (Cal)	1061,1135
Vijay Proteins Ltd v CIT (2015) 58 taxmann.com 44 (Guj)	1097
Vijay Sarin v ITO (1993) 71 Taxman 342 (Del): (1993) 202 ITR 249 (Del): (1993) 113 CTR 161 (Del)	1541
Vijaya Bank Ltd v CIT (Addl.) (1991) 57 Taxman 152: 187 ITR 541 (SC)	284
Vijaya Bank v CIT (2010) 190 Taxman 257 (SC): (2010) 323 ITR 166 (SC): (2010) 231 CTR 209 (SC)	259
Vijaya Kumar (K.) v PCIT (2020) 120 taxmann.com 257 (Mad): (2020) 274 Taxman 503 (Mad): (2020) 422 ITR 304 (Mad)	163
Vijaypat Singhania v CIT (1978) 113 ITR 165 (All)	717
Vikas Bhatnagar v ITO (2020) 121 taxmann.com 141 (SC): (2020) 275 Taxman 594 (SC)	1268,1270,1274
Vikas Gupta v Union of India (2022) 142 taxmann.com 253 (All): (2022) 289 Taxman 443 (All): (2022) 448 ITR 1 (All)	2675,2676
Vikram Bhatnagar v ACIT (2023) 147 taxmann.com 254 (Del)	1256,2413
Vikramsinh Jilubha Vala v TRO (2014) 45 taxmann.com 280 (Guj): (2014) 224 Taxman 201 (Guj) (Mag)	2650
Vikrant Tyres Ltd v ITO (1995) 80 Taxman 605 (Guj): (1995) 212 ITR 573 (Guj): (1994) 122 CTR 234 (Guj)	1444
Vikrant Tyres Ltd v ITO (2001) 115 Taxman 202 (SC): (2001) 247 ITR 821 (SC): (2001) 166 CTR 1 (SC)	2261
Vilas Babanrao Kalokhe v PCIT (Central) (2025) 179 taxmann.com 617 (Bom): (2026) 308 Taxman 227 (Bom)	1214
Vilas Prabhakar Lad v Unique Identification Authority of India (UIDAI) (2025) 177 taxmann.com 101 (Bom)	1174
Vimal Kanwar v Kishore Dan (2013) 35 taxmann.com 545 (SC): (2013) 216 Taxman 300 (SC): (2013) 354 ITR 95 (SC)	2082
Vimal R. Ambani v DCIT (2015) 61 taxmann.com 410 (Bom): (2015) 234 Taxman 518 (Bom): (2015) 375 ITR 66 (Bom)	227
Vimal Trading v National Faceless Assessment Centre (2025) 172 taxmann.com 318 (Bom) [27-2-2025]	825
Vinay Kumar Singh (Major General) v Union of India (2002) 123 Taxman 750 (MP): (2002) 123 taxman 750 (MP)	2082
Vinayagam Sabarisanthanakrishnan v ACIT (2024) 160 taxmann.com 406 (Mad)	2563,2613
Vinbros & Co v ITO (2006) 286 ITR 439 (Mad): (2006) 206 CTR 371 (Mad)	1445
Vindhya Metal Corporation v CIT (1985) 156 ITR 233 (All)	1075,1108,1117
Vinod Bhai Babubhai Pate Lhuf v ITO (2026) 184 taxmann.com 580 (Guj)	1388,1389
Vinod Goel v Union of India (2001) 118 taxman 690 (P&H)	1135
Vinod Hinigorani v SEBI (2015) 56 taxmann.com 81 (Bom): (2015) 230 Taxman 251 (Bom): (2015) 278 CTR 232 (Bom)	2280

Vinod Kala v CIT (2025) 176 taxmann.com 240 (MP)	1540
Vinod Kumar Rai (Dr.) v ITAT (2008) 173 Taxman 289 (All): (2008) 302 ITR 148 (All)	1042
Vinod Kumar Solanki v ACIT (2024) 166 taxmann.com 71 (Del)	1376,1378
Vinod Paper Mills v Singh (A.P.) (2002) 123 Taxman 340 (Del): (2002) 256 ITR 350 (Del): (2002) 176 CTR 34	2601
Vinod Rathore v Union of India (2005) 146 Taxman 32 (MP): (2005) 278 ITR 122 (MP): (2005) 195 CTR 210 (MP)	2148
Vinubhai Mohanlal Dobaria v CCIT (2017) 81 taxmann.com 60: (2017) 247 Taxman 253: (2025) 473 ITR 387 (Guj)	2567
Vinumoorthy Varalaxmi v ITO (2013) 36 taxmann.com 355 (Hyd - Trib.): (2013) 59 SOT 216 (Hyd - Trib.)	171
Vipin Walia v ITO (2016) 67 taxmann.com 56 (Del): (2016) 238 Taxman 1 (Del): (2016) 382 ITR 19 (Del): (2017) 295 CTR 505 (Del)	1543
Vipul Aggarwal v ITO (2022) 143 taxmann.com 237 (Del): (2022) 289 Taxman 474 (Del): (2023) 450 ITR 254 (Del)	2565,2602,2619
Viraj Exports (P) Ltd v CCIT (TDS) (2022) 142 taxmann.com 285 (Del): (2022) 289 Taxman 430 (Del): (2023) 457 ITR 451 (Del)	2624
Virchow Drugs Ltd v ITO (2023) 156 taxmann.com 89 (Tel)	2766
Virendra Amrutlal Patel v ACIT (2024) 164 taxmann.com 205 (Guj)	1101
Virendra Amrutlal Patel v ACIT (2024) 168 taxmann.com 143 (Guj)	1080
Vishnoo V. Kamat Tarcar v First ITO (1995) 79 Taxman 373: (1994) 207 ITR 1040 (Bom)	2565
Viswanathan Chettiar (Rm. P.R.) v CIT (1954) 25 ITR 79 (Mad)	1398,1406
Vitrag Enterprises v ACIT (2025) 176 taxmann.com 79 (Chhatt)	1418
Vivek Jaisingh Asher v ITO (2024) 162 taxmann.com 127 (Bom): (2024) 299 Taxman 222 (Bom), Para 8	506
Vodafone Essar Gujarat Ltd v DIT (2013) 35 taxmann.com 397 (Guj): (2013) 216 Taxman 187 (Guj) (Mag.): (2013) 353 ITR 222 (Guj): (2014) 270 CTR 151 (Guj)	2651
Vodafone Idea Limited v ACIT (2020) 117 taxmann.com 597 (Bom): (2020) 272 Taxman 335 (Bom): (2020) 425 ITR 691 (Bom)	2402
Vodafone Idea Ltd v ACIT (2020) 121 taxmann.com 101 (SC): (2020) 275 Taxman 591 (SC)	1249
Vodafone India Ltd v DCIT (2024) 161 taxmann.com 609 (Bom): (2024) 464 ITR 385 (Bom)	1377,1378
Vodafone India Services (P) Ltd v ACIT (2024) 163 taxmann.com 580 (Bom): (2024) 299 Taxman 497 (Bom)	747
Vodafone International Holdings BV. v Union of India 2010 (9) TMI 2-Bombay (HC): (2010) 329 ITR 126	93
Vodafone Mobile Services Ltd v ACIT (2018) 100 taxmann.com 310 (Del): (2019) 260 Taxman 417 (Del): (2020) 421 ITR 193 (Del)	1249
Vodafone M-Pesa Ltd v PCIT (2018) 92 taxmann.com 73 (Bom): (2018) 256 Taxman 240 (Bom)	2264
Voltas Ltd v ACIT (2022) 141 taxmann.com 127 (Bom): (2022) 288 Taxman 506 (Bom)	1376,1380
Vyavasaya Seva Sahakari Sangh Ltd v Assessment Unit, National Faceless Assessment Centre (2026) 185 taxmann.com 643 (Kar)	2490,2520

Table of Cases

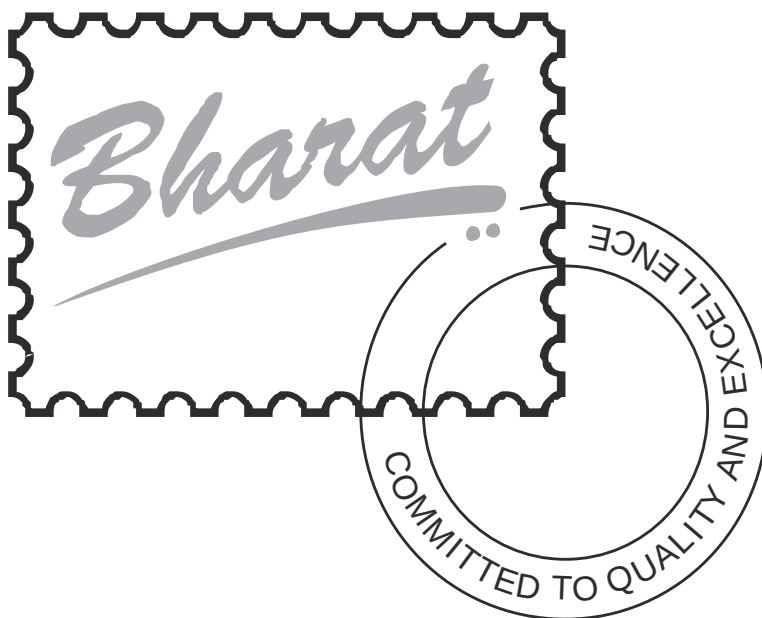
167

W .A.B.C.O. India Ltd v DCIT (2018) 407 ITR 317 (Mad): (2018) 97 taxmann.com 620 (Mad): (2018) 258 Taxman 218 (Mad)	1566,1567
Wakil Kumar v CIT (2004) 134 Taxman 733 (Pat)	1111
Waldies Ltd v CIT (1996) 89 Taxman 552 (SC)	1324
Waqf Haji Sheikh Karim Bux v CIT (1987) 168 ITR 280 (Patna)	1553
Wavy Construction LLP v ACIT (2025) 170 taxmann.com 174 (Bom): (2025) 473 ITR 1 (Bom)	1408
Wazid Ali Abid Ali v CIT (1988) 169 ITR 761 (SC)	1684
West Bengal State Electricity Board v DCIT (2005) 147 Taxman 234 (Cal): (2005) 278 ITR 218 (Cal)	1040
Western Arch Developers v PCIT-(Central) (2025) 177 taxmann.com 313 (Bom) [4-8-2025]	679
Western India Paper & Board Mills v CIT (1982) 11 Taxman 210 (Bom)	253
Woodward Governor (India) Ltd v CIT (2017) 81 taxmann.com 285 (Del): (2016) 389 ITR 65 (Del): (2007) 295 ITR 1 (Del)	2090
Woodward Governors India (P) Ltd v CIT (2001) 118 Taxman 433 (Del): (2002) 253 ITR 745 (Del): (2001) 168 CTR 394 (Del)	2433,2511
Wrestling Federation of India v ITO (E), ITA Nos. 4755/Del/2016 and 2063/Del/2017 (ITAT Del)	1740
X iaomi Technology India (P) Ltd v DCIT (2022) 145 taxmann.com 501 (Kar): (2023) 291 Taxman 315 (Kar): (2023) 451 ITR 58 (Kar)	2658
Y .N.O.T. Films LLP v National Faceless Assessment Centre (2026) 183 taxmann.com 50 (Bom)	2367
Y.S. & Co-owners v ITO (2024) 167 taxmann.com 585 (P&H): (2024) 301 Taxman 647 (P&H)	1591
Yashaswini Gruha Nirmana Sahakara Sangha Niyamitha v ITO (2025) 178 taxmann.com 633 (Kar): (2025) 307 Taxman 244 (Kar)	2490,2520
Yashpal Sahni v Rekha Hajarnavis, ACIT (2007) 165 Taxman 144 (Bom): (2007) 293 ITR 539 (Bom): (2007) 211 CTR 1 (Bom)	2203,2204,2205
Yasin (Mohd.) v CIT (2017) 84 taxmann.com 292 (Raj): (2017) 398 ITR 33 (Raj)	1503
Yasin Khan v ITO (1985) 20 Taxman 186 (AP): (1984) 150 ITR 692 (AP)	2754
Y-NOT Films LLP v National Faceless Assessment Centre (2026) 183 taxmann.com 50 (Bom)	2265,2401
Yogendra Nath Naskar v CIT (1969) 1 SCC 555	20
Yogendrakumar Gupta v ITO (2014) 51 taxmann.com 383 (SC)	1325,1331
Yogesh Bansal v National Faceless Assessment Centre (Del) (2024) 159 taxmann.com 308 (Del)	1267,1270,1271,1273
Yoshio Kubo v CIT (2013) 36 taxmann.com 1 (Del): (2013) 218 Taxman 164 (Del): (2013) 357 ITR 452 (Del): (2013) 261 CTR 374 (Del)	169
Yoxford & Darshan Farmers v Llewellyn (1946) 2 All ER 38 (40)	84
YUM: Restaurants India (P) Ltd v CIT (2005) 146 Taxman 196 (Del): (2005) 278 ITR 401 (Del): (2005) 196 CTR 435 (Del)	1231
Yuva Trading Co (P) Ltd v ITO (2023) 150 taxmann.com 187 (Guj): (2023) 292 Taxman 598 (Guj)	588,1342,1377,1379
Z averi Diamonds v CIT (2012) 25 taxmann.com 552 (SC)	1253
Ziyauddin Traders v Assessment Officer, National Faceless Assessment Centre (2024) 162 taxmann.com 708 (All)	1041,1047

Zoom Leasing & Finance Co Ltd v CIT (1992) 64 Taxman 387 (Del)	2505
Zulfikar Jeewanjee Moriswala v DCIT (2015) 61 taxmann.com 364 (Bom): (2015) 234 Taxman 264 (Bom): (2015) 375 ITR 148 (Bom: (2015) 281 CTR 385 (Bom)	1440
Zydus Infrastructure (P) Ltd v DCIT (2026) 184 taxmann.com 61 (Guj)	1443

Bharat's
Commentary on
INCOME TAX

Volume 2



I N V I T A T I O N	T O A <i>Opportunity rarely knocks twice. For years, you have dreamt to be an AUTHOR. Here is just the right time for you to fulfil your dreams into reality. Bharat opens its doors to Authors for a wide range of books.</i> U T H O <i>Bharat are one of the leading law book publishers and need no introduction. Bharat is a familiar word with the chartered accountants, company secretaries, corporate executives, consultants, lawyers, students, etc.</i> R S <i>Bharat invites proposals from authors having ready manuscripts or those interested in writing books to please get in touch with us.</i>
--	--

Bharat's

Commentary on INCOME TAX

*1st Sectionwise Commentary on
Income Tax Act, 2025*

By

Dr. Ashok Saraf

Senior Advocate

Dr. Ayush Saraf

Chartered Accountant

Foreword by

Justice Shri Sandeep Mehta

Judge, Supreme Court

Volume 2

[Sections 302-End]

BHARAT LAW HOUSE PVT. LTD.

New Delhi

First Edition 2026

© RESERVED

NO PART OF THIS BOOK MAY BE REPRODUCED IN ANY MANNER
WHATSOEVER OR TRANSLATED IN ANY OTHER LANGUAGE
WITHOUT PERMISSION IN WRITING OF THE PUBLISHERS

While every effort has been taken to avoid errors, the authors,
publishers and their agents/dealers are not responsible for the
consequences of any action taken on the basis of this book

PRICE ` 5995
(Set of 2 vols.)

ISBN: 978-81-69449-12-0



Printed in India

WITH THE BLESSINGS OF "MATA VAISHNO DEVI"

Printed, Published and Marketed by
BHARAT LAW HOUSE PVT. LTD.

T-1/95, Mangolpuri Industrial Area, Phase-I, New Delhi-110 083
(Under arrangement with Bharat Publishing House, Delhi)
(Phones: 2791 0001-03)

SANDEEP MEHTA
JUDGE



SUPREME COURT OF INDIA
NEW DELHI

Foreword

It gives me great pleasure to pen a foreword for the book "*Commentary on Income Tax Act, 2025*" authored by Dr. Ashok Saraf and Dr. Ayush Saraf. Dr. Ashok Saraf is a distinguished Senior Advocate and a prolific legal author, widely recognised for his contribution to taxation, policy and commercial law.

Dr. Ayush Saraf is a practicing Chartered Accountant specialising in GST, audit and income tax matters.

Taxation statutes occupy a central position in the governance architecture of a modern constitutional democracy. Questions concerning the interpretation of fiscal statutes frequently involve balancing the sovereign power of taxation with principles of fairness, certainty and legal accountability. Article 265 of the Constitution of India expressly mandates that no tax shall be levied or collected except by authority of law. It is in furtherance of this constitutional principle that the Legislature has, from time to time, revisited and restructured the law relating to income tax in accordance with changing economic realities and administrative needs.

Over the decades, the Income-tax Act, 1961 generated a vast body of jurisprudence which has substantially shaped the contours of Indian tax law. The transition to the Income-tax Act, 2025 therefore represents not merely a legislative change in form, but an important phase in the continuing evolution of fiscal jurisprudence in the country.

This commentary authored by Dr. Ashok Saraf and Dr. Ayush Saraf is a commendable attempt to provide clarity during this transitional period. The authors have undertaken a detailed analysis of the provisions of the new enactment while simultaneously examining the continuing relevance of principles evolved under the Income-tax Act, 1961. The work carefully identifies areas of continuity as well as departure in statutory language, structure and legislative intent, thereby assisting readers in understanding the interpretative implications of the new framework.

What distinguishes this work is its disciplined and methodical treatment of judicial precedents. The commentary does not merely compile decided cases but also endeavours to extract the governing principles relevant to each statutory provision. By avoiding unnecessary factual narration and preserving, as far as possible, the language employed in judicial pronouncements, the authors have enhanced the practical utility of the work for judges, practitioners, tax administrators, academicians and students alike.

I must take this opportunity to appreciate the sincere effort and scholarship of the authors in producing this comprehensive commentary. I am confident that this work will serve as a valuable reference for the legal fraternity and all stakeholders engaged in the interpretation and application of tax laws in India.

May this publication contribute meaningfully towards a clearer understanding of the new enactment and aid the development of sound and principled fiscal jurisprudence.

June 27th, 2026
New Delhi



[SANDEEP MEHTA]

Preface

The Income-tax Act, 2025 marks an important stage in the development of direct tax law in India. It does not merely renumber the provisions of the Income-tax Act, 1961. In several respects, it reorganises, consolidates, simplifies and restates the law in a new statutory form. For taxpayers, professionals, administrators and courts, the transition requires more than a bare reading of the new provisions. It calls for a careful understanding of what has been retained, what has been moved, what has been consolidated, and what may have been consciously changed.

This commentary has been written with that practical requirement in mind.

The object of this book is to assist the reader in moving from the familiar structure of the Income-tax Act, 1961 to the framework of the Income-tax Act, 2025 without losing sight of the substance of the law. Wherever a provision of the 2025 Act corresponds to one or more provisions of the 1961 Act, an attempt has been made to explain that connection in clear terms. Where the new Act brings together multiple provisions into a single section, the discussion identifies the separate strands and explains how they now operate within the revised framework. Where the language has changed, the commentary examines whether the change is merely structural or whether it may have substantive consequences.

The book is intended to be useful at the working desk and has not been written as a purely academic exercise. Each section is discussed with attention to its statutory setting, operative language, practical effect and relationship with the earlier law. Departures from the 1961 Act have been separately noted wherever necessary, for one of the real challenges in applying the 2025 Act will lie in determining whether established propositions can safely continue or whether they must be reconsidered in light of the new text.

Case law has been used with the same approach. Decisions rendered under the 1961 Act have not been reproduced merely for length or ornament. They have been referred to where the principle continues to illuminate the corresponding provision of the 2025 Act. At the same time, it must be borne in mind that earlier authorities will always have to be tested against the changed language, revised structure, altered scheme and procedural machinery of the new Act.

Attention has also been given to drafting details that often appear small but carry considerable importance in practice: cross-references, statutory expressions, rule-based requirements, procedural conditions, limitation periods, notices, jurisdictional requirements and the consequences of non-compliance. In

tax law, such matters frequently determine the outcome. The commentary therefore seeks to combine legal analysis with practical caution.

The Income-tax Act, 2025 will take time to settle in practice. Courts, Tribunals, the Department and professionals will gradually shape the interpretative framework around it. This commentary is an attempt to provide a reliable starting point for that process. It recognises the continuity of the earlier law, while also acknowledging that continuity cannot be assumed where the language or scheme of the new enactment calls for a fresh reading. It follows the structure of the new Act while keeping the experience and learning under the 1961 Act close at hand wherever they remain relevant.

It is hoped that this work will be of assistance to all those concerned with the administration, interpretation and application of tax law, members of the Bar and the Bench, officers of the Department, chartered accountants, tax professionals, assesseees, researchers and students alike. If it helps make the transition to the new enactment more orderly, informed and accessible, it will serve its purpose.

Like every serious commentary, this work is intended to be used, questioned, revisited and improved through experience. The law will evolve, and any commentary upon it must evolve as well.

1st July, 2026
(CA Day)

DR. ASHOK SARAF
DR. AYUSH SARAF

Contents

<i>Foreword by</i>	5
Justice Sandeep Mehta, Judge, Supreme Court	
<i>Preface</i>	7

Volume 2

CHAPTER XVII

SPECIAL PROVISIONS RELATING TO CERTAIN PERSONS

A.—Association of persons, firm, Hindu undivided family, etc.

1.—Legal representatives

302.	Legal representative	1537
	<i>2.—Representative assesseees — General provisions</i>	
303.	Representative assessee	1547
304.	Liability of representative assessee	1555
305.	Right of representative assessee to recover tax paid	1560
	<i>3.—Representative assesseees — Special cases</i>	
306.	Who may be regarded as agent	1562
307.	Charge of tax where share of beneficiaries unknown	1568
308.	Charge of tax in case of oral trust	1578
	<i>4.—Association of persons and body of individuals</i>	
309.	Method of computing a member's share in income of association of persons or body of individuals	1580
310.	Share of member of association of persons or body of individuals in income of association or body	1584
311.	Charge of tax where shares of members in association of persons or body of individuals unknown, etc.	1589
	<i>5.—Executors</i>	
312.	Executor	1593
	<i>6.—Succession to business or profession</i>	
313.	Succession to business or profession otherwise than on death	1597
314.	Effect of order of tribunal or court in respect of business reorganisation	1604
	<i>7.—Partition</i>	
315.	Assessment after partition of Hindu undivided family	1609
	<i>8.—Profits of non-residents from occasional shipping business</i>	
316.	Shipping business of non-residents	1617
	<i>9.—Persons leaving India</i>	
317.	Assessment of persons leaving India	1625
	<i>10.—Association of persons or body of individuals or artificial juridical person formed for a particular event or purpose</i>	
318.	Assessment of association of persons or body of individuals or artificial juridical person formed for a particular event or purpose	1629
	<i>11.—Persons trying to alienate their assets</i>	
319.	Assessment of persons likely to transfer property to avoid tax	1633
	<i>12.—Discontinuance of business, or dissolution</i>	
320.	Discontinued business	1636

<i>Section No.</i>	<i>Page No.</i>
321. Association dissolved or business discontinued	1644
322. Company in liquidation	1649
13.— <i>Private companies</i>	
323. Liability of directors of private company	1657
14.— <i>Assessment of firms</i>	
324. Charge of tax in case of a firm	1663
325. Assessment as a firm	1665
326. Assessment when section 325 not complied with	1670
15.— <i>Change in constitution, succession and dissolution</i>	
327. Change in constitution of a firm	1678
328. Succession of one firm by another firm	1682
329. Joint and several liability of partners for tax payable by firm	1685
330. Firm dissolved or business discontinued	1690
16.— <i>Liability of partners of limited liability partnership in liquidation</i>	
331. Liability of partners of limited liability partnership in liquidation	1695
B.— <i>Special provisions for registered non-profit organisation</i>	
1.— <i>Registration</i>	
332. Application for registration	1701
333. Switching over of regimes	1709
2.— <i>Income of registered non-profit organisation</i>	
334. Tax on income of registered non-profit organisation	1711
335. Regular income	1717
336. Taxable regular income	1724
337. Specified income	1728
338. Income not to be included in regular income	1737
339. Corpus donation	1743
340. Deemed corpus donation	1748
341. Application of income	1754
342. Accumulated income	1766
343. Deemed accumulated income	1774
3.— <i>Commercial activities by registered non-profit organisation</i>	
344. Business undertaking held as property	1777
345. Restriction on commercial activities by a registered non-profit organisation	1782
346. Restriction on commercial activities by registered non-profit organisation, carrying out advancement of any other object of general public utility	1787
4.— <i>Compliances</i>	
347. Books of account	1790
348. Audit	1795
349. Return of income	1801
350. Permitted modes of investment	1806
5.— <i>Violations</i>	
351. Specified violation	1813
352. Tax on accreted income	1825
353. Other violations	1838
6.— <i>Approval for purpose of deduction under section 133(1)(b)(ii)</i>	
354. Application for approval for purpose of section 133(1)(b)(ii)	1847
354A. Merger of registered non-profit organisation in certain cases	1859
7.— <i>Interpretation</i>	
355. Interpretation	1859

CHAPTER XVIII

APPEALS, REVISIONS AND ALTERNATE DISPUTE RESOLUTIONS*A.—Appeals**1.—Appeals to Joint Commissioner (Appeals)
and Commissioner (Appeals)*

<i>Section No.</i>	<i>Page No.</i>
356. Appealable orders before Joint Commissioner (Appeals)	1873
357. Appealable orders before Commissioner (Appeals)	1880
358. Form of appeal and limitation	1886
359. Procedure in appeal	1893
360. Powers of Joint Commissioner (Appeals) or Commissioner (Appeals)	1899
<i>2.—Appeals to Appellate Tribunal</i>	
361. Appellate Tribunal	1902
362. Appeals to Appellate Tribunal	1908
363. Orders of Appellate Tribunal	1918
364. Procedure of Appellate Tribunal	1923
<i>3.—Appeals to High Court</i>	
365. Appeal to High Court	1934
366. Case before High Court to be heard by not less than two Judges	1943
<i>4.—Appeals to Supreme Court</i>	
367. Appeal to Supreme Court	1947
368. Hearing before Supreme Court	1952
<i>5.—General</i>	
369. Tax to be paid irrespective of appeal, etc.	1954
370. Execution for costs awarded by Supreme Court	1957
371. Amendment of assessment on appeal	1959
372. Exclusion of time taken for copy	1962
373. Filing of appeal by income-tax authority	1967
374. Interpretation of “High Court”	1970
<i>B.—Special provisions for avoiding repetitive appeals</i>	
375. Procedure when assessee claims identical question of law is pending before High Court or Supreme Court	1976
376. Procedure where an identical question of law is pending before High Courts or Supreme Court	1982
<i>C.—Revision by the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner</i>	
377. Revision of orders prejudicial to revenue	1990
378. Revision of other orders	2002
<i>D.—Alternate Dispute Resolutions</i>	
<i>1.—Dispute Resolution Committee in certain cases</i>	
379. Dispute Resolution Committee	2007
<i>2.—Advance rulings</i>	
380. Interpretation	2014
381. Board for Advance Rulings	2019
382. Vacancies, etc., not to invalidate proceedings	2023
383. Application for advance ruling	2027
384. Procedure on receipt of application	2033
385. Appellate authority not to proceed in certain cases	2039
386. Advance ruling to be void in certain circumstances	2044
387. Powers of the Board for Advance Rulings	2047

<i>Section No.</i>	<i>Page No.</i>
388. Procedure of Board for Advance Rulings	2050
389. Appeal	2056
CHAPTER XIX	
COLLECTION AND RECOVERY OF TAX	
<i>A.—General</i>	
390. Deduction or collection at source and advance payment	2062
391. Direct payment	2068
<i>B.—Deduction and collection at source</i>	
392. Salary and accumulated balance due to an employee	2074
393. Tax to be deducted at source	2092
394. Collection of tax at source	2137
395. Certificates	2153
396. Tax deducted is income received	2161
397. Compliance and reporting	2165
398. Consequences of failure to deduct or pay or, collect or pay	2176
399. Processing	2188
400. Power of Central Government to relax provisions of this Chapter	2191
401. Bar against direct demand on assessee	2202
402. Interpretation	2207
<i>C.—Advance payment of tax</i>	
403. Liability for payment of advance tax	2221
404. Conditions of liability to pay advance tax	2225
405. Computation of advance tax	2227
406. Payment of advance tax by assessee on his own accord	2232
407. Payment of advance tax by assessee in pursuance of order of Assessing Officer	2239
408. Instalments of advance tax and due dates	2248
409. When assessee is deemed to be in default	2251
410. Credit for advance tax	2254
<i>D.—Collection and Recovery</i>	
411. When tax payable and when assessee deemed in default	2256
412. Penalty payable when tax in default	2266
413. Certificate by Tax Recovery Officer and validity thereof	2274
414. Tax Recovery Officer by whom recovery is to be effected	2282
415. Stay of proceedings in pursuance of certificate and amendment or cancellation thereof	2285
416. Other modes of recovery	2289
417. Recovery through State Government	2299
418. Recovery of tax in pursuance of agreements with foreign countries	2302
419. Recovery of penalties, fine, interest and other sums	2307
420. Tax clearance certificate	2308
421. Recovery by suit or under other law not affected	2314
422. Recovery of tax arrear in respect of non-resident from his assets	2318
<i>E.—Interest chargeable in certain cases</i>	
423. Interest for defaults in furnishing return of income	2320
424. Interest for defaults in payment of advance tax	2331
425. Interest for deferment of advance tax	2338
426. Interest on excess refund	2346

F.—Levy of Fee in certain cases

<i>Section No.</i>	<i>Page No.</i>
427. Fee for default in furnishing statements	2349
428. Fee for default in furnishing return of income, audited accounts and reports	2351
429. Fee for default relating to statement or certificate	2355
430. Fee for default relating to intimation of Aadhaar number	2358

CHAPTER XX

REFUNDS

431. Refunds	2361
432. Person entitled to claim refund in certain special cases	2367
433. Form of claim for refund and limitation	2369
434. Refund for denying liability to deduct tax in certain cases	2374
435. Refund on appeal, etc.	2378
436. Correctness of assessment not to be questioned	2382
437. Interest on refunds	2384
438. Set off and withholding of refunds in certain cases	2395

CHAPTER XXI

PENALTIES

439. Penalty for under-reporting and misreporting of income	2404
440. Waiver of penalty and immunity from prosecution	2413
441. Failure to keep, maintain or retain books of account, documents, etc.	2419
442. Penalty for failure to keep and maintain information and document, etc., in respect of certain transactions	2423
443. <i>Omitted by the Finance Act, 2026</i>	2425
444. Penalty for false entry, etc., in books of account	2425
445. Benefits to related persons.	2427
446. Penalty for failure to furnish information or for furnishing inaccurate information on transaction of crypto-asset	2430
447. <i>Omitted by the Finance Act, 2026</i>	2431
448. Penalty for failure to deduct tax at source	2431
449. Penalty for failure to collect tax at source	2434
450. Penalty for failure to comply with provisions of section 185	2438
451. Penalty for failure to comply with provisions of section 186	2441
452. Penalty for failure to comply with provisions of section 187	2446
453. Penalty for failure to comply with provisions of section 188	2448
454. Penalty for failure to furnish statement of financial transaction or reportable account after a notice	2454
455. Penalty for furnishing inaccurate statement of financial transaction or reportable account	2457
456. Penalty for failure to furnish statement or information or document by an eligible investment fund	2461
457. Penalty for failure to furnish information or document under section 171	2463
458. Penalty for failure to furnish information or document under section 506	2464
459. Penalty for failure to furnish report or for furnishing inaccurate report under section 511	2467
460. Penalty for failure to submit statement under section 505	2470
461. Penalty for failure to furnish statements, etc.	2471
462. Penalty for failure to furnish information or furnishing inaccurate information under section 397(3)(d)	2475

<i>Section No.</i>	<i>Page No.</i>
463. Penalty for furnishing incorrect information in reports or certificates	2476
464. Penalty for failure to furnish statements, etc.	2479
465. Penalty for failure to answer questions, sign statements, furnish information, returns or statements, allow inspections, etc.	2481
466. Penalty for failure to comply with the provisions of section 254	2491
467. Penalty for failure to comply with the provisions of sections 262 and 397	2493
468. Penalty for failure to comply with the provisions of section 397	2496
469. Power to reduce or waive penalty, etc., in certain cases	2499
470. Penalty not to be imposed in certain cases	2509
471. Procedure	2517
472. Bar of limitation for imposing penalties	2525
CHAPTER XXII	
OFFENCES AND PROSECUTION	
473. Contravention of order made during search action	2535
474. Failure to afford facility for inspection of books of account during search	2537
475. Removal, concealment, transfer or delivery of property to prevent tax recovery	2540
476. Failure to pay tax to credit of Central Government under Chapter XIX-B	2544
477. Failure to pay tax collected at source	2553
478. Wilful attempt to evade tax, etc.	2554
479. Failure to furnish returns of income	2560
480. Failure to furnish return of income setting forth undisclosed income	2568
481. Failure to comply with a direction of special audit or valuation	2570
482. False statement in verification, etc.	2572
483. Falsification of books of account or document, etc.	2578
484. Abetment of false return, etc.	2581
485. Punishment for second and subsequent offences	2589
486. Punishment not to be imposed in certain cases	2591
487. Offences by companies	2596
488. Offences by Hindu undivided family	2602
489. Presumption as to assets, books of account, etc., in certain cases	2605
490. Presumption as to culpable mental state	2608
491. Prosecution to be at instance of Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner	2615
492. Certain offences to be non-cognizable	2625
493. Proof of entries in records or documents	2628
494. Disclosure of particulars by public servants	2632
495. Special Courts	2634
496. Offences triable by Special Court	2636
497. Trial of offences as summons case	2639
498. Application of Bharatiya Nagarik Suraksha Sanhita, 2023 to proceedings before Special Court	2641
CHAPTER XXIII	
MISCELLANEOUS	
499. Certain transfers to be void	2644
500. Provisional attachment to protect revenue in certain cases	2652
501. Service of notice generally	2664
502. Authentication of notices and other documents	2673
503. Service of notice when family is disrupted or firm, etc., is dissolved	2677

Contents

15

<i>Section No.</i>	<i>Page No.</i>
504. Service of notice in case of discontinued business	2680
505. Submission of statement by a non-resident having liaison office	2683
506. Furnishing of information or documents by an Indian concern in certain cases	2686
507. Submission of statements by producers of cinematograph films or persons engaged in specified activity	2689
508. Obligation to furnish statement of financial transaction or reportable account	2693
509. Obligation to furnish information on transaction of crypto-asset	2701
510. Annual information statement	2705
511. Furnishing of report in respect of international group	2708
512. Publication of information respecting assessee in certain cases	2717
513. Appearance by registered valuer in certain matters	2720
514. Registration of Valuers	2725
515. Appearance by authorised representative	2729
516. Rounding off of amount of total income, or amount payable or refundable	2739
517. Receipt to be given	2743
518. Indemnity	2748
519. Power to tender immunity from prosecution	2750
520. Cognizance of offences	2754
521. Probation of Offenders Act, 1958 and section 401 of Bharatiya Nagarik Suraksha Sanhita, 2023, not to apply	2758
522. Circumstances in which return of income, assessment, approvals, etc., not to be invalid	2760
523. Notice deemed to be valid in certain circumstances	2767
524. Presumption as to assets, books of account, etc.	2774
525. Authorisation and assessment in case of search or requisition	2780
526. Bar of suits in civil courts	2784
527. Power to make exemption, etc., in relation to participation in business of prospecting for, extraction, etc., of mineral oils	2788
528. Power of Central Government or Board to condone delays in obtaining approval	2793
529. Power to withdraw approval	2795
530. Act to have effect pending legislative provision for charge of tax	2796
531. Power to rescind exemption in relation to certain Union territories already granted under section 294A of the Income-tax Act, 1961	2799
532. Power to frame Schemes	2802
533. Power to make rules	2807
534. Laying before Parliament	2814
535. Removal of difficulties	2816
536. Repeal and savings	2820
<i>Schedule</i>	
Schedule I	2833
Conditions for certain activities not to constitute Business Connection in India	
Schedule II	2836
Income not to be included in Total Income	
Schedule III	2843
Income not to be included in Total Income of Eligible Persons	
Schedule IV	2861
Income not to be included in Total Income of Eligible Non-Residents, Foreign Companies and other such persons	

<i>Schedule</i>		<i>Page No.</i>
Schedule V	Income not to be included in Total Income of certain Eligible Persons including Investment Funds, Business Trusts and their Unit Holders	2870
Schedule VI	Income not to be included in Total Income of certain Eligible Persons in International Financial Services Centre or having Income therefrom	2880
Schedule VII	Persons exempt from Tax	2887
Schedule VIII	Income not to be included in the Total Income of Political Parties and Electoral Trusts	2897
Schedule IX	Deduction for Tea Development Account, Coffee Development Account and Rubber Development Account for Computing Income under the Head "Profits and Gains of Business or Profession"	2899
Schedule X	Deduction for Site Restoration Fund for Computing Income under the Head "Profits and Gains of Business or Profession"	2903
Schedule XI	Part A: Recognised Provident Funds	2907
	Part B: Approved Superannuation Funds and Gratuity Funds	2913
	Part C: Power to make Rules for Provident Funds, Superannuation Funds and Gratuity Funds	2915
Schedule XII	Part A: Minerals	2917
	Part B: Groups of Associated Minerals	2918
Schedule XIII	List of Articles or Things	2919
Schedule XIV	Insurance Business	2920
Schedule XV	Deduction in respect of Life Insurance Premia, Contribution to Provident Fund, Subscription to Certain Equity Shares, etc.	2922
Schedule XVI	Permitted Modes of Investment or Deposits	2931
Annexure 1	Statutory provisions of 1961 Act relevant for 2025 Act (Arranged chronologically)	2935
SUBJECT INDEX		3025

