CITATATION

(1991) 96 CTR ARTICLES 86

WILL EXPLANATION 4 TO S.271(1) APPLY TO A CASE WHERE THE LOSS RETURNED IS MERELY REDUCED DUE TO CONCEALMENT

CITATATION

(1993) 112 CTR (ARTICLES) 1

CONCEALMENT OF INCOME AND CONSEQUENTIAL PENALTY PROVISITIONS

CITATATION

(1993) 109 CTR (ARTICLES) 327

JURISDICTION TO LEVY PENALTYFOR CONCEALMENT

CITATATION

(1992) 102 CTR (ARTICLES) 99

PENALTY FOR CONCEALMENT-EFFECT OF REVISED RETURN

CITATATION

(1982) 9 TAXMAN 241 (SEC.IV)

JURISDICTION TO LEVY PENALTY FOR CONCEALMENT OF INCOME

CITATATION

(1994) 119 CTR ARTICLES.120

ARTIFICIAL LIMBS SUPPORT ROBUST CONCEALMENT PENALTY CODE

CITATATION
(1994) 116 CTR ARTICLE 235

PRESUMPTION OF DEEMED CONCEALMENT

CITATATION
(1991) 94 CTR ARTICLE 48

PENALTY FOR CONCEALMENT - THE PRESENT LAW AND PROCEDURE

CITATATION
(1990) 88 CTR ARTICLE 85

REBUTTABLE PRESUMPTION OF DEEMED CONCEALMENT

CITATATION
(1990) 83 CTR ARTICLE 298

CONCEALMENT OF NET WEALTH/INCOME - QUANTIFICATION OF PENALTY

CITATATION
(1989) 75 CTR ARTICLE 206

CONCEALMENT PENALTY - LAW APPLICABLE

CITATATION
(1988) 70 CTR ARTICLE 28

PENALTY FOR CONCEALMENT OF INCOME-AND THE LAW APPLICABLE FOR QUANTUM AND JURISDICTION

CITATATION
(1989) 79 CTR ARTICLE 42

PRESUMPTION OF CONCEALMENT UNDER THE INCOME TAX PENALTY PROCEEDINGS-SOME ASPECTS

CITATATION
(1985) 46 CTR ARTICLE 43

PENALTY FOR CONCEALMENT OF INCOME-LAW APPLICABLE THERETO

CITATATION
(1986) 52 CTR ARTICLE 112

QUANTUM OF PENALTY FOR CONCEALMENT OF INCOME AND THE LAW APPLICABLE

CITATATION
(1982) 29 CTR ARTICLE 37

DOES SURRENDER AMOUNT TO CONCEALMENT ?

CITATATION
(1983) 37 CTR ARTICLE 27

PENALTY FOR CONCEALMENT - EXPLANATION TO SEC.271(1)(C) EXPLAINED

CITATATION
(1979) 53 TAXATION ARTICLE 67

WEALTH TAX ACT- CAN PENALTY FOR CONCEALMENT BE IMPOSED WHEN NO RETURN IS FILED

CITATATION

(1975) 38 TAXATION ARTICLE 69

IMPOSITION OF PENALTY FOR CONCEALMENT OF INCOME-REVIEW OF LATEST POSITION IN LAW

CITATATION

(1972) 33 TAXATION ARTICLE 135

PENALTY FOR CONCEALMENT OF INCOME

CITATATION

(1970) 29 TAXATION ARTICLE 136

PENALTY FOR CONCEALMENT OF INCOME

CITATATION

(1996) 132 CTR (ARTICLE) 242

BEST JUDGMENT ASSESSMENT MADE PURSUANT TO S.145(3)-WHETHER EXONERATES THE ASSESSEE FROM DEEMED CONCEALMENT OF INCOME UNDER EXPLN.1 TO S.271(1)(c)

CITATATION

(1996) 132 CTR (ARTICLE)242

BEST JUDGMENT ASSESSMENT MADE PURSUANT TO S.145(3)-WHETHER EXONERATES THE ASSESSEE FROM DEEMED CONCEALMENT OF INCOME UNDER EXPLN.1 TO S.271(1)(c)

CITATATION

(1995) 125 CTR ARTICLES 110

PENALTY - CAN CONCEALMENT PENALTY BE IMPOSED ON ASSESSED LOSS.

CITATATION

(1999) 154 CTR (ARTICLES) 46

Loss assessment - A recognised device to avoid penalty for concealment - MINU AGARWAL, (1999) 154 CTR (ARTICLES) 46 .

CITATATION

(1999) 155 CTR 187 (ARTICLES)

Penalty for concealment of income in case of assessed loss -DEV KUMAR KOYHARI (1999) 155 CTR 187 (ARTICLES).

CITATATION

(1999) 156 CTR 44 (ARTICLES)

Draconian concealment penalty under s. 271(1)(c) - N.M. PORWAL (1999) 156 CTR 44 (ARTICLES) .

CITATATION

[2001] 165 CTR 7

PENALTY : MINU AGARWAL :: Concealment penalty haunted by the rule of Anwar Ali, [2001] 165 CTR 7

CITATATION

[2001] 165 CTR 11

PENALTY : T.C.A.RAMANUJAM & T.C.A. SANGEETHA :: The concealment penalty, [2001] 165 CTR 11

CITATATION

(2001) 169 CTR 146

Penalty- By V.Ramaswami - Onus of proof for levy of penalty for concealment -(2001) 169 CTR 146

CITATATION

(2001) 170 CTR 153

Onus of proof to levy penalty for concealment of income - by R.Santhanam

CITATATION

[2002] 178 CTR 110

Pre-condition for imposition of penalty for concealment - Scope of s. 271(1)(c) - Laxmikant Sheth. [2002] 178 CTR 110

CITATATION

[2003] 128 Taxman 168

AGREED ADDITION - CONCEALMENT PENALTY REMAINS - 22. In CIT vs. D.K.B. & Co. [2003] 128 Taxman 552(Ker.), the assessee agreed to an addition only on the condition that penal provisions would not be applied and based on it filed revised returns. The ITO, however, levied penalty.The Kerala High Court held that there is provision in statue for a compromise assessment.

CITATATION

[2002] 122 Taxman 87

Doctrine of promosionery estoppel and levy of penalty for concealment of income - Ritika Garg- [2002] 122 Taxman 87

CITATATION

[2002] 174 CTR 154 (Art.)

Penalty on alleged concealment of loss - V.Ramaswami - [2002] 174 CTR 154 (Art.)

CITATATION

[2002] 174 CTR 159 (Art.)

Sale of liquor at reduced rate - Whether attracts concealment penalty - A budding judicial controversy - Minu Agarwal - [2002] 174 CTR 159

CITATATION

[2002] 6 Taxcom 93 (Art.)

Disallowence of expenditure - Whether attracts concealment penalty - Minu Agarwal - [2002] 6 Taxcom 93 (Art.)

CITATATION

[2004] 265 ITR 107

Landmark Cases:- Threshold condition of satisfaction :- Section 271 enables the Assessing Officer to initiate penalty proceedings, where he finds that the assessee has concealed particulars of his income or furnished inaccurate particulars of such income, where he is so satisfied "in the course of any proceedings under this Act." Hence, the initiation has to be done during the course of the proceedings. the normal practice is to record at the end of the order a

CITATATION

[2002] 175 CTR 35

Assessed loss < Returned loss = Concealment ? - [2002] 175 CTR 35

CITATATION

[2004] 134 Taxman (articles) 195

Search action - Held illegal - The Calcutta High Court in Dy. Director of Income Tax v. Mahesh Kumar Agarwal [2003] 262 ITR 338/130 Taxman 674 held that any such information must be something more than mere rumour or gossip or hunch and not merely a suspicion. the information must exist before the opinion is formed. The authorized officer must actively apply his mind to the information in his possession and form an opinion that there are reasons to believe. Such

CITATATION

[2004] 136 Taxman (Articles) 184

Fishing enquiries impressible in reopened matters - The Punjab & Haryana High Court in CIT v. M.P.Iron Traders [2004] 136 Taxman 520 held that the Assessing Officer is not competent to make fishing enquiries on concluded matters. Proceedings under section 147 are open only qua items of underassessment or escaped income. In this case the Assessing Officer on the basis of information received from a fellow officer initiated reopening action for making

CITATATION

[2005] 94 TTJ 149

Ignorance of deeming provision - whether attracts concealment penalty - Anomalous judicial stand - [2005] 94 TTJ 149

CITATATION

[2005] 194 CTR 179 (article)

Penalty for concealment in the absence of return .[2005] 194 CTR 179 (article)

CITATATION

[2005] 144 Taxman 207 (Article)

Supreme Court In K.P Madhusudhanan.
The above decision was not concurred with by the Supreme Court in a later decision in CIT v K.P Madhusudhanan [2001] 251 ITR 99/118 Taxman 324. The Supreme Court in that case distinguised the decision of Sir Shadilal Sugar & General Mills Ltd's case (supra) and stated that in that ruling it was not laid down ,as a principle that wherever the

CITATATION

[2005] 277 ITR 62 (article)

concealment satisfaction 271(1)(c) penalty important article prior

Need for satisfaction at the stage of initiation

CITATATION

[2004] 189 CTR 1 (Article)

No penalty for concealment when two views are possible . [2004] 189 CTR 1 (Article)

CITATATION

(2005) 197 CTR 137 Articles

Penalty proceedings for alleged concealment of income- R. Santhanam

CITATATION

[2005] 148 Taxman 8

As in the last two years, whispers of another amnesty scheme, similar to the Voluntary Disclosure of Income Scheme (VDIS) 97, but different in content and features is doing the rounds of North Block. The proposed amnesty scheme will have features that could ward off criticism from the Left parties and also circumvent the Supreme Court's instruction in 1997 to the Government notto come out with scheme similar to VDIS 1997 to the Government not to come out with

CITATATION

[2005] 145 Taxman 238

CBDT TO LAUNCH 300 PROSECUTION CASES TO UNEARTH BLACKMONEY FINMIN TO UNLEASH HOUNDS TO TRACK DOWN TAX EVADERS

Tax evaders better watch out. After the tax on cash withdrawals, the Finance Ministry in lining up tougher enforcement