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Landmark Cases :- Valid search is foundation of valid block assessment :- Where the validity of search itself is pending High Court dicision, a question would arise whether the post-search block assessment proceedings under section 158BC could be valid. In Tinwari Automobile v. Union of India [2004] 265 ITR 484 (Raj.), the High Court refused to intefere with the proceedings of the Assessing Officer on writ and stay applications filed against such proceedings. The

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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

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Landmark Cases - Computer in a bank - In CIT v. Emirates Commercial Bank Ltd. [2003] 262 ITR 55 (Bom), the High Court found that the computer installed in a bank was entitled to investment allowance on the ground that the data processing for which the computer was used for the purpose of business of manufacture or production of an article or a thing following the decisions in CIT v. Computerised Accounting and Mgt. Service Pvt. Ltd. [1999] 235 ITR 502 (Ker)

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6.A. Audit functions of Addl. CIT/Jt. CIT (Auditing) Range :-
He will conduct audit of cases with assessed income /loss of Rs. 25 lacs and above and cases involving refunds exceeding Rs.10 lacs .

CITATATION

[2005] 144 Taxman 205 (Article)

"A settlement petition can be filed in a search case provided the additional amount of income-tax payable on the income disclosed in the application exceeds Rupees one lakh.Earlier, sub-section (1E) stipulated that where any books of accounts ,money,bullion,jewellery or other valuable article or thing belonging to an assessee are seized under section 132, the assessee would not be entitled to make an application under sub-section (1) of section 245C before

CITATATION

[2005] 11 CAPJ 160 (Article)

Is income for block assessment to be computed strictly on basis of documents seized ; and it cannot proceed on estimation insted of computation ? - Held, yes.

The income for block assessment year search and seizure procedure is to be computed strictly on the basis of the

CITATATION

2004 138 taxman 174

Budget 2004-05: Drafting Errors-Clause 3: Sec 2(24)(xiii)-The way the sec has been drafted ,it appears transactions of receipt of loan or receipt of repayment of loans given earlier would also be covered.
Since the section refers to any sum received ,it appears gifts in kind would not be covered.
The sec excludes any sum received on account of transactions not regarded as transfer referred to in sec 47.Clause

CITATATION

[2004] 90 ITD 1 (aticle)

"..... the 'resaonable belief' is a condition prcedent and the Income - tax Act does not permit indiscriminate search and seizure in order to catch on some books of account and to find some lapses here and there to justify the act of raid and seizure. The 'brief' must be honest belief based on cogent materials and not on anonymous calls and letters." [2004] 90 ITD 1 (aticle)