

Income Tax

Sl. No.	Chapter	Year	CASE	Decision
1	Basic Concepts	2013	CIT vs. Rassi Cement Ltd. (2013) 351 ITR 169 (A.P.)	Power subsidy received by the assessee from the state government year after year on the basis of actual power consumption is to be treated as Revenue Receipt
2	Basic Concepts	2012	Sundaram Finance Ltd. vs. Asst. CIT (2012) 349 ITR 0356 (SC)	Amount collected by NBFC from its customers on adhoc basis towards possible sales tax liability which is disputed by it is to be treated as its income, if such sum is not kept in a separate interest bearing account .
3	Basic Concepts	2011	CIT vs. Jagatjit industries Ltd. (2011) 337 ITR 21 (Delhi)	Share capital is raised in foreign country and repatriated to india on need basis from time to time for approved uses. The Entire Capital gain, arising on the balance sheet date due to fluctuation in foreign exchange, has to be treated as capital receipt as source of fund is capital in nature.
4	Basic Concepts	2011	CIT vs. Rasoi Ltd. (2011) 335 ITR 438 (Calcutta)	Subsidy by way of refund of 90% sales tax paid from the government under the scheme of industrial promotion for expansion of its capacities, modernization and improving its marketing capabilities is a capital receipt.
5	Basic Concepts	2010	CIT vs. Kisan Sahkari Chini Mills Ltd. (2010) 328 ITR 27 (All.)	Incentive received under the scheme formulated by the CG for recoupment of capital employed and repayment of loans taken for setting up/ expansion of a sugar factory, not being in the ordinary course of business and thus a Capital Receipt
6	Basic Concepts	2010	CIT vs. Saurashtra Cements Ltd. (2010) 325 ITR 422 (SC)	Liquidated damages received by the company from a supplier of plant for failure to supply machine to the company within the stipulated time is not in the ordinary course of business, hence it is a Capital Receipt.
7	Exempt Incomes	2012	CIT vs. Kribhco (2012) 209 Taxman 252 (Delhi)	No disallowance can be made u/s 14A in respect of income included in total income in respect of which deduction is allowable under sec 80C to 80U.
8	Exempt Incomes	2012	DIT(Exemptions) vs. Bagri Foundation (2012) 344 ITR 193 (Delhi)	Explanation to sec. 11(2) can not be applied in respect of accumulation up to 15% referred to in sec. 11(1)(a), to treat the donation made to another charitable trust from the permissible accumulation upto 15% , as income of the trust. the same would not be liable to be included in the total income
9	Exempt Incomes	2012	Lissie Medical Institutions vs. CIT (2012) 348 ITR 344 (Ker.)	A charitable institution is not eligible to claim depreciation u/s 32 in respect of an asset, where the cost of such asset has been treated as application of income for charitable purposes u/s 11(1)(a) since it will result in double deduction of capital exp. Leading to violation of the provisions sec. 11(1).
10	Salaries	2012	CIT vs. Shankar Krishnan (2012) 349 ITR 685 (Bom.)	Notional interest on security deposit given to the landlord in respect of residential premises taken on rent by the employer and provided to the employee can not be included in the perquisite value of rent free accommodation given to the employee as per Rule 3
11	Salaries	2011	CIT(TDS) vs. Director, Delhi Public School (2011) 202 Taxmann 318 (Punj. & Har.)	As per Rule 3(5) if the perquisite value is less than 1000 per month per child, the perquisite value shall be Nil but if the perquisite value for free/concessional educational facility exceeds Rs. 1000 per month per child, the whole perquisite shall be taxable in the hands of employee.
12	House Property	2012	Azimganj Estate pvt. Ltd. vs.CIT (2012) 206 Taxmann 308 (Cal.)	The rental income from the unsold flats of a builder shall be taxable as 'income from house property' as provided under sec. 22 and since it specifically falls under this head. Therefore the assessee would be entitled to claim statutory deduction of 30% as per sec.24. The fact that the said flats have been claimed as not chargeable to wealth tax, treating the same as stock-in-trade, will not affect the computation of income under the income tax act, 1961
13	House Property	2012	CIT vs. Hariprasad Bhojnagarwala (Bomb. (2012) 342 Taxmann 69 (Guj.)	The HUF is a group of individuals and thus it cannot be said to a fictional entity. Also it was observed that since singular includes plural, the word 'owner' would include 'owners' and the word his own used in sec. 23(2) would include 'their own'. Therefore, HUF is entitled to claim benefit of self occupation of house property.
14	House Property	2012	CIT vs. J. K. Investors (Bomb. (2012) 211 Taxmann 383 (Bomb.)	Therefore the amount received for service charges (main road leading to the building through main compus,drainage facilities, air condition facilities etc.)have to be considered as part of rent received and subjected to tax under the head income form house property.
15	House Property	2010	CIT Vs. Asian Hotels Ltd. (2010) 323 ITR 490 (Del.)	Notional interest on interest free deposit received by an assessee i.r.o a shop let out on rent is neither assessable as business income nor as income from house property.

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16	House Property	2010	Joseph George and co. vs. ITO (Bomb. (2010) 328 Taxmann 161 (Kerla)	It was decided that while lodging is a business, letting out of a building to bank on long term lease could not be treated as business. Therefore the rental income from bank has to be assessed as 'Income from house property'
17	PGBP	2013	CIT Vs Great City Manufacturing Co. (2013) 351 ITR 156 (All.)	Remuneration paid to working partners as per partnership deed and within the limits specified u/s 40(b)(v) can not be disallowed u/s 40A(2)(a) on the ground that it is excessive.
18	PGBP	2013	CIT Vs Groz Beckert Asia Ltd. (2013) 351 ITR 396 (P & H)	<u>Subscribing to the membership of a club for a limited period</u> , no capital asset is created or comes into existence and such expenses are incurred for running the business. Thus Corporate membership fee <u>cannot be treated as capital in nature.</u>
19	PGBP	2013	I.C.D.S. Ltd. Vs. CIT (2013) 350 ITR 527 (SC)	<u>The assessee "Lessor" is entitled to claim depreciation on leased vehicles</u> since it has satisfied both the requirements of sec. 32, namely ownership of the vehicle and its usage in the business. <u>It cannot be denied</u> to the lessor <u>on the grounds that the vehicles are registered in the name of the lessee and the lessor is not the actual user of the vehicle.</u>
20	PGBP	2012	Areva T and D India Ltd. Vs. ACIT (2012) 345 ITR 421 (Delhi)	The <u>Business contracts, business information etc.</u> acquired under the slump sale agreement by the assessee <u>are</u> in the nature of <u>intangible assets under the category "other business and commercial rights of similar nature" specified in sec. 32(1)(ii) and are accordingly eligible for depreciation.</u>
21	PGBP	2012	CIT V Kap Scan & Diagnostic Centre P Ltd (2012) 344 ITR 476 (P & H)	Commission paid to doctors by a diagnostic centre for referring patients for diagnosis would be treated as illegal and against public policy and hence can not be allowed u/s 37
22	PGBP	2012	CIT Vs Andhra Ferro Alloys Pvt. Ltd. (2012) 349 ITR 255 (AP)	Unpaid <u>electricity charges</u> cannot be treated as 'fees' to attract disallowance under section 43B i.e. to be allowed on payment basis only.
23	PGBP	2012	CIT Vs KJS India pvt. Ltd. (2012) 340 ITR 380 (Delhi)	<u>Severance cost paid to employees w.r.t. suspension of one of the activities will be allowed as Revenue expenditure.</u>
24	PGBP	2012	CIT Vs Naidunia News & Networking Pvt. Ltd. (2012) 210 ITR 73 (MP)	Expenses incurred on education and travelling of an employee for acquiring knowledge related to business is allowable as deduction u/s 37(1) <u>even if the employee was the son of an ex-director of the company.</u>
25	PGBP	2012	CIT Vs Triveni Engg. & Industries Ltd. (2012) 343 ITR 245 (Delhi)	Advance given to employee which became irrecoverable can be allowed as business Loss. Refundable security deposit given to landlord which became irrecoverable can not be allowed as business loss.
26	PGBP	2012	CIT Vs. Smifs Securities Ltd. (2012) 348 ITR 302 (SC)	<u>Goodwill arised in the process of amalgamation is an asset under explanation 3(b) to sec 32(1) under "any other assets and commercial rights" and depreciation is allowable.</u>
27	PGBP	2012	M.M. Forgings Ltd. Vs. ACIT (2012) 349 ITR 673 (Madras)	There is a <u>statutory stipulation under 2nd proviso to sec. 32(1)</u> restricting the allowability to 50% of the amount computed u/s 32(1)(iia), <u>where the asset is put to use for less than 180 days, the amount of depreciation allowable has to be restricted to 50% of the amount calculated u/s 32(1)(iia).</u>
28	PGBP	2012	Rajendra Kumar Dabriwala Vs CIT (2012) 347 ITR 353 (Cal.)	An assessee engaged in Money lending Business can claim interest paid on money borrowed as business expenditure
29	PGBP	2012	Steel Authority of India Ltd. Vs. CIT (2012) 348 ITR 150 (Delhi)	<u>By applying the main provision of sec. 43(1), waiver of loan given to assessee by government</u> of india from Steel Development Fund (SDF) <u>to meet the capital cost of asset</u> be reduced to arrive at the actual cost for computing Depreciation u/s 32?
30	PGBP	2011	B. Raveendran Pillai Vs. CIT (2011) 332 ITR 531 (Kerala)	<u>Goodwill</u> paid while purchasing a business is covered under "any other business or commercial right" referred to in first part of 32(1)(ii) and so <u>eligible for depreciation.</u>
31	PGBP	2011	Bharat Gears Ltd. Vs. CIT (2011) 337 ITR 368 (Delhi)	Repair and reconditioning exp incurred on a machine which broke down years ago giving a benefit of enduring nature to the assessee by increasing the useful life of the machine is to be treated as <u>capital Exp. On which depreciation is allowable.</u>
32	PGBP	2011	CIT Vs ITC Hotels Ltd. (2011) 334 ITR 109 (Ker.)	The <u>expenditure incurred for issue and collection of convertible debentures</u> is to be treated as <u>revenue Expenditure.</u> Note : It may be noted that Ahemdabad High court in <u>Banco Products (India) Pvt. Ltd. Vs. CIT 1999</u> , held that since the convertible debentures have characteristics of equity shares, such debentures cannot be termed as debt. Therefore the <u>proportionate issue exp</u> of such debentures that <u>relate to the equity base has to be treated as Capital Expenditure.</u>

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33	PGBP	2011	CIT Vs Priya Village Roadshows Ltd. (2011) 332 ITR 594 (Delhi)	<u>Expenditure incurred on feasibility study</u> conducted for examining proposals for technological advancement relating to existing business, where the project was abandoned without creating a new asset is a revenue expenditure.
34	PGBP	2011	CIT Vs. Modi Industries Ltd. (2011) 339 ITR 467 (Delhi)	If a part of a building is demolished and a new structure is erected on that place, it is to be treated as capital expenditure as a totally new asset is created even if it may be part of the building.
35	PGBP	2011	CIT Vs. Tulip Stars Hotels Ltd. (2011) 338 ITR 482 (Delhi)	Interest paid on capital borrowed for investment in Subsidiary company is deductible u/s 36(1)(iii).
36	PGBP	2011	DIT Vs. DSD Noell GmbH (2011) 333 ITR 304 (Delhi)	Assessee computed profits @ 10% of Receipts u/s 44BBB. However <u>actual profits are higher than 10%</u> as per books of Accounts. AO CANNOT bring to tax the actual profits.
37	PGBP	2011	Federal Bank Limited Vs. ACIT (2011) 332 ITR 319 (Kerala)	EPABX and Mobile Phones can not be treated as Computers to be entitled to higher depreciation @ 60%.
38	PGBP	2011	Global Geophysical Services Ltd. In re (2011) 332 ITR 448 (AAR)	Profits would be computed u/s 44BB of a Non Resident assessee carrying on business of Seismic data acquisition and processing under contract with Indian concern.
39	PGBP	2011	Iskraemeco Regent Ltd. Vs CIT (2011) 331 ITR 317 (Mad.)	The waiver of principal amount of loan taken for purchase of capital asset would not amount to remission of a trading liability to attract the provisions of sec. 41(1) and also such waiver cannot be treated as a benefit arising out of business. Thus such waiver is not a trading receipt to attract tax liability.
40	PGBP	2011	Rollatainers Ltd. Vs CIT (2011) 339 ITR 54 (Delhi)	The provisions of sec. 41(1) are attracted in respect of waiver of the working capital loan utilised for the day-to-day business operations since it amounted to remission of trading liability but waiver of term loan taken for purchasing capital asset attracts the provisions of sec. 41(1) since it cannot be treated as remission or cessation of a trading liability.
41	PGBP	2011	S. Ambika Vs. DCIT (2011) 203 Taxmann 2 (Kerala)	Abkari Licence i.e. a business right given to carry on liquor trade falls under sec. 32(1)(ii) and thus the assessee is entitled to Depreciation @ 25% of the WDV.
42	PGBP	2011	SHANTI BHUSHAN VS. CIT (2011) 336 ITR 26 (DELHI)	Expenses on heart surgery of lawyer are not allowable under section 31 as repairs to plant & machinery. Heart is not plant & machinery.
43	PGBP	2010	CIT Vs DCM Ltd. (2010) 320 ITR 307 (Delhi)	Retrenchment Compensation paid to the employees <u>on closure of one of the business units</u> and interest on money borrowed for this purpose are Revenue expenditure and allowable as deduction
44	PGBP	2010	CIT Vs Hindustan Zinc Ltd. (2010) 322 ITR 478 (Raj.)	Expenditure incurred <u>on alteration of a Dam (Constructed by the state Govt.)</u> to ensure adequate supply of water for his business activities is allowable as revenue expenditure u/s 37.
45	PGBP	2010	CIT Vs Neelavathi and others (2010) 322 ITR 643 (Karn.)	Payment to police personnel and Gundas to keep them away from the business Premises is illegal and hence not deductible.
46	PGBP	2010	CIT Vs Sagar Talkies (2010) 325 ITR 133 (Karn.)	Amount incurred by the assessee for replacing the old mono sound system in its cinema theatre with a new Dolby Stereo system is a Revenue Exp.
47	PGBP	2010	CIT Vs. A. Sivakami and another (2010) 322 ITR 64 (Delhi)	Beneficial ownership of an asset is sufficient for claiming depreciation on such assets.
48	PGBP	2010	CIT Vs. Yamaha Motors India Pvt. Ltd. (2010) 328 ITR 297 (Delhi)	Depreciation can be claimed on the WDV of the entire block even though the block includes some machinery which has already been discarded and hence cannot be put to use in relevant previous year.
49	PGBP	2010	Dr. Ashwath N. Rao vs ACIT Vs ACIT (2010) 326 ITR 188 (Karn)	Expenditure incurred for purchase of second hand medical equipment for use as spare parts for existing equipment after dismantling is a Revenue expenditure.
50	PGBP	2010	Echjay Forgings Ltd. Vs. ACIT (2010) 328 ITR 286 (Bom.)	Expenditure incurred by a co. on higher studies of the director's son abroad can be claimed u/s 37 on the contention that he was appointed as a trainee in the co. under "Apprentice Training cheme", where there was no any proof of such scheme.

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51	PGBP	2010	Millennia Developers Pvt Ltd. Vs DCIT (2010) 322 ITR 401 (Karn)	Amount paid by a construction Company as regularization fee for violating building bye-laws is obviously a penalty and hence does not qualify for deduction u/s 37.
52	PGBP	2010	T.R.F. Ltd. Vs CIT (2010) 323 ITR 397 (SC)	U/s 36(1)(vii), Deduction can be claimed on Bad Debts by just writing off them as irrecoverable in the accounts without proving that the debt has actually become irrecoverable .
53	Capital Gains	2013	CIT v. Kamal Wahal 2013 (Delhi)	Exemption u/s 54F can be claimed in new residential house purchased by assessee exclusively in the name of his Wife.
54	Capital Gains	2013	CIT v. Syed Ali Adil 2013 (A.P.)	An assessee would be entitled to exemption u/s 54 i.r.o. purchase of two flats, adjacent to each other and having a common meeting point.
55	Capital Gains	2012	Bharti Gupta Ramola v. CIT (2012) (Delhi)	An asset acquired on the 1st January would complete 12 months at the end of the said year i.e. on 31st December and if it is sold on 1st January next year and if the proviso to sec. 2(42A) applies, it would be treated as a LONG term Capital Gain.
56	Capital Gains	2012	CIT v. Cello Plast 2012 (Bom.)	Sec 54EC gives the choice to the assessee either to invest in RECL bonds or in NHA Bonds, in case the bonds of the assessee's choice are not available, the time to invest in the bonds get automatically extended till the bonds are available in the market.
57	Capital Gains	2012	CIT v. Manjula J. Shah (Bom.)	Indexed cost of acquisition in case of gifted assets has to be computed with reference to the year in which previous owner first held the asset and not the year in which the assessee became the owner of the asset.
58	Capital Gains	2012	CIT v. Ravinder Kumar Arora 2012 (Delhi)	Exemption u/s 54F can be claimed in new residential house purchased by assessee of which his Wife is also a co-owner.
59	Capital Gains	2012	CIT v. Sambandam UdayKumar 2012 (Kar)	Exemption u/s 54F can not be denied on the ground that the construction was not completed within 3 years after the date on which transfer taken place, on account of pendency of certain finishing work like flooring electrical fittings, fittings of door shutter etc.
60	Capital Gains	2012	Enam Securities Pvt. Ltd. v. ACIT 2012 (Bom.)	Indexation benefit of fixed % Non Convertible Pref. Shares cannot be denied applying the provisions of 3rd proviso to Sec. 48 i.e., benefit of indexation is not available on long term Capital assets being bond or debenture other than capital indexed bonds issued by the Govt.
61	Capital Gains	2012	P. P. Menon v. CIT 2012 (Ker.)	The period of holding of the asset received by the assessee - partner on dissolution of the firm has to be reckoned only from the date of dissolution of the firm
62	Capital Gains	2011	CIT v. K.G. Rukminiamma 2011 (Kar.)	Property owned by assessee developed by the builder who constructed eight residential flats out of which four given to assessee. It was held that all the four flats were situated in the same residential building and hence will constitute "a residential unit" and thus deduction u/s 54 shall be allowed iro. all 4 flats.
63	Capital Gains	2011	CIT v. Rajiv Shukla 2011 (Delhi)	The exemption u/s 54F on transfer of depreciable asset held for more than 36 months cannot be denied by virtue of sec. 50 i.e. gain on Depreciable asset should always be short term capital gain.
64	Capital Gains	2010	CIT v. Gurnam Singh 2010 (P & H)	Exemption u/s 54B cannot be denied solely on the ground that the new agricultural land purchased is not wholly owned by the assessee, as his son is a co-owner as per the sales deed.
65	Capital Gains	2010	Hindustan Unilever Ltd. v. DCIT 2010 (Bom.)	For the purpose of sec. 54EC, the date of investment by the assessee must be regarded as the date on which payment is made. Thus, if payment is made within 6 months of the date of transfer but bonds were issued after the said period, deduction u/s 54EC cannot be denied.
66	Capital Gains	2010	Navin Jindal v. ACIT 2010 (SC)	In case of right to subscribe the additional shares, the period of holding would be from the date on which such right to subscribe the additional shares comes in comes into existence upto the date of renunciation of such right.
67	Other Sources	2011	CIT v. Manjoo & Co. 2011 (Kerala)	Winning of prize money on unsold lottery tickets held by the distributor cannot be assessed as business income, it will be taxable @ 30% u/s 115BB.
68	Other Sources	2011	CIT v. Parle Plastics Ltd. 2011 (Bom.)	Where lending of money was substantial part of the business, the money given by it by way of advance or loan to the assessee could not be regarded as a dividend, as it had to be excluded from the definition of Dividend under specific exclusion u/s 2(22).

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69	Other Sources	2011	Pradip Kumar Malhotra v. CIT 2011 (Kol.)	Advance should be in the nature of Gratuitous Advance for being covered u/s 2(22)(e). if it was given in return of protection of interest of the company, it cannot be treated as deemed dividend.
70	Other Sources	2009	CIT v. Ambassador Travels P. Ltd. 2009 (Delhi)	Provision of Deemed Dividend shall not be attracted i.r.o. Financial transactions entered into in the normal course of business.
71	TDS	2013	CIT v. Hardarshan singh 2013 (Delhi)	An assessee carrying on commission agency business i.e. arranging lorry for transport CAN NOT be made liable to deduct tax u/s 194C i.r.o. amount received from clients and passed on to the lorry owners after retaining his booking commission.
72	TDS	2012	CIT v. Ahmedabad Stamp Vendors Ass 2012 (SC)	Discount on purchase of stamp papers does not fall within the expression "Commission or brokerage" to attract the provisions of TDS under section 194H
73	TDS	2012	CIT v. Senior Manager, SBI 2012 (ALL)	The threshold limit mentioned in section 194-I has to be seen separately for each co-owner if their share is definite and payment of rent is made to each of them by way of separate cheque.
74	TDS	2011	CIT v. Qatar Airways 2011 (BOM)	TDS was not deductible on the difference between the published price (or actual sale price) and the minimum fixed commercial price, even though the amount earned by the agent over and above minimum fixed commercial price would be taxable as income in his hands.
75	TDS	2011	CIT(TDS) v. ITC Ltd. 2011 (Delhi)	Tips collected by hotel and disbursed to employees constitute salary un/s 15 to attract the provision of TDS u/s 192.
76	TDS	2011	CIT(TDS) v. Shree Mahalaxmi Transport Co. 2011 (Guj.)	Payment made by an assessee engaged in transportation of building material and transportation of goods to contractors for hiring Dumpers, could not be termed as rent paid for the use of machinery to attract section 194-I. In stead of that section 194C would apply.
77	TDS	2011	Vodafone Essar Cellular Ltd. v. ACIT 2011 (Kerala)	Discount given on supply of SIM Cards and recharge coupons by a telecom company to its distributors under a prepaid scheme is within the meaning of commission u/s 194H on which tax is deductible.
78	TDS	2010	CIT v. Assam Mineral Development Corp. Ltd. 2010 (Gau.)	The interest u/s 234B and 234C can be levied on the basis of interest calculation given in the computation sheet, being an integral part of the assessment order, though the direction to charge such interest is not mentioned in the assessment order.
79	TDS	2010	CIT v. Director, Prasar Bharti 2010 (Ker)	Retention of a % of advertising charges collected from customers by the advertising agencies for payment to Doordarshan for telecasting advertisements would attract the provisions TDS u/s 194H
80	TDS	2010	CIT v. Japan Airlines co. Ltd. 2010 (Del)	Landing and parking charges paid by an airline company to the Airports Authority of India is "Rent" within the meaning of 194-I. In CIT v. Singapore Airlines Ltd. (2012) (Mad.), it was held that the charges would ge attracted under the provisions of section 194C and not under 194-I.
81	TDS	2010	East India Hotels Ltd. v. CBDT 2010 (Bom.)	Facilities or amenities made available by a hotel to its customers do not fall within the meaning of work U/s 194C and therefore provisions of TDS are not attracted.
82	Deduction	2012	CIT v. Radhe Developers 2012 (Guj.)	Deduction u/s 80-IB(10) shall be provided to the assessee engaged in the business of developing and building housing projects, in case it satisfies the conditions mentioned therein even if the ownership of the land has not yet been transferred to the assessee and the approval for such housing project is obtained in the name of the original land owner.
83	Deduction	2012	CIT v. Swarnagiri Wire Insulations P. Ltd. 2012 (Kar.)	Unabsorbed depreciation of a business of an industrial undertaking eligible for deduction u/s 80-IA CAN BE set off against income of another non-eligible business of the assessee. Next year 80-IA ka deduction same amount se kam ho jayega.
84	Deduction	2012	CIT v. Vandana Properties 2012 (Bom.)	Assessee engaged in business of construction and development of housing projects > Constructed building A, B, C, and D on a plot of land of 2.36 acres prior to 01.10.1998 with prior approval from State Govt. > constructed building E in 2001 for which approval was obtained in 2002 >> It can not be said an extension of approval granted for old buildings and further section 81-IB specifies the size of the plot of land of minimum 1 acre but not the size of the housing project. It is immaterial as to whether any other housing projects are existing on the said plot of land or not.
85	Deduction	2012	Pine Packaging P. Ltd. v. CIT 2012 (Delhi)	Standing charges paid by the client for failure to purchase the minimum agreed quantity, not being profit or gains derived from the manufacturing or production activities, DOES NOT qualify for the deduction u/s 80-IC

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86	Deduction	2011	CIT v. Chiranjeevi Wind Energy Ltd. 2011 (Mad.)	The procurements of parts and assembling them to make windmill FALLS within the meaning of "manufacture" and "production" to be entitled to deduction u/s 80-IB.
87	Deduction	2011	CIT v. Jyoti Plastic Works P. Ltd. 2011 (Bom.)	The persons employed through agency including contractors CAN BE treated as "workers" to qualify for claim of deduction u/s 80-IB by an industrial undertaking engaged in manufacturing or producing articles or things.
88	Deduction	2011	Praveen Soni v. CIT 2011 (Delhi)	An assessee can claim the deduction u/s 80-IB for the remaining years during the period of eligibility if the conditions are satisfied EVEN IF he had not claimed the deduction in initial years.
89	Deduction	2010	CIT v. Kiran Enterprises 2010 (HP.)	Freight subsidy arising out of the scheme of Central Government CAN NOT be treated as a "profit derived from the business" for the purposes of section 80-IA.
90	Deduction	2010	CIT v. Nestor Pharma. Ltd/Sidwal Refrigerations ind Ltd. v. DCIT 2010 (Delhi)	The period of exemption u/s 80-IB commences from the year of commercial production. However, if assessee has effected sale from trial production, the five year period has to be reckoned from the year in which trial production took place.
91	Deduction	2009	Liberty India v. CIT 2009 (SC)	Section 80-IB provides for deduction in respect of profits and gains "derived from the business" of the assessee. Hence, Duty Drawback Receipts and DEPB benefits (transport subsidy, interest subsidy, sale of export incentive as well, though not being the subject matter of this case) could not be taken into account for the purposes of deduction u/s 80-IB.
92	Ass. Procedure	2011	CIT v. Govind Nagar Sugar Ltd 2011 (Delhi)	The unabsorbed depreciation will be allowed to be carried forward to subsequent year even though the ROI of the current AY was not filed within the due date.
93	Ass. Procedure	2006	Goetze (India) Ltd v. CIT 2006 (SC)	Assessing Officer has no power to entertain a fresh claim made by the assessee after filing of original return except by way of filing a REVISED RETURN.
94	Ass. Procedure	2012	Smt A. Kawsalya Bai v. UOI 2012 (Kar)	As per sec. 139A, person having income below taxable limit is not required to hold a PAN. Thus, he is also not required to furnish his PAN to the deductor as required by sec. 206AA.
95	Ass. Procedure	2010	Aventis Pharma Ltd. v. ACIT 2010 (Bom)	Assessing officer CANNOT reopen an assessment on the basis of merely a change of opinion. This power is conditional on the formation of a reason to believe that income chargeable to tax has escaped assessment.
96	Ass. Procedure	2012	ACIT v. ICICI Securities Primary Dealership Ltd. 2012 (SC)	Reopening of the case u/s 147 IS NOT permissible on the ground of a change in opinion consequent to a mere re-look of accounts which were earlier furnished by the assessee during assessment u/s 143(3).
97	Ass. Procedure	2011	Ranbaxy Laboratories Ltd. v. CIT 2012 (Delhi)	The AO CANNOT reassess issues other than the issues i.r.o. which proceedings were initiated u/s 147 when the original "reason to believe" on the basis of which the notice was issued ceased to exist. A fresh notice u/s 148 is necessary to do so.
98	Ass. Procedure	2011	H. K. Buildcon Ltd. v. CIT 2012 (Guj.)	In case of change of incumbent of an office, the successor AO CANNOT initiate reassessment proceedings on the ground of change of opinion i.r.t. and issue which the predecessor AO had already applied his mind and come to a conclusion.
99	Ass. Procedure	2011	Kanubhai M. Patel (HUF) v. Hiren Bhatt or successors to Office 2011 (Guj.)	Mere signing of notice cannot tantamount to issuance of notice as contemplated u/s 149. The date of issue would be the date on which the same were handed over for service to the proper officer.
100	Ass. Procedure	2011	CIT v. Haryana State Handloom & Handicrafts Corp. Ltd. 2011 (P & H)	Proceedings u/s 154 for rectification of intimation u/s 143(1) cannot be initiated after issuance of notice u/s 143(2) by the AO to the assessee for assessment u/s 143(3).
101	Ass. Procedure	2010	CIT v. Tony Electronics Ltd. 2010 (Delhi)	The time limit of 4 years as per sec. 154(7) would apply from the date of the order of the Appellate Authority and not from the date of original assessment order applying the doctrine of merger i.e. the order of the AO merges with the order of the appellate authority.
102	Ass. Procedure	2011	CIT v. Govind Nagar Sugar Ltd 2011 (Delhi)	The unabsorbed depreciation will be allowed to be carried forward to subsequent year even though the ROI of the current AY was not filed within the due date.

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Sl. No.	Chapter	Year	CASE	Decision
1	Basic Concepts	2014	CIT v. Handicrafts and handlooms Export Corp of India Ltd 2014 (Delhi)	Grant received by a subsidiary co. from its holding to recoup the losses incurred year after year and to enable it to meet its liabilities is a CAPITAL RECEIPT.
2	Basic Concepts	2014	CIT V. Kirloskar Oil Engines Ltd. (2014) 364 ITR 88 (Bom)	Subsidy given to enable the assessee to setup a new unit is Capital Receipt.
3	Basic Concepts	2014	New delhi Hotels Ltd. v. ACIT 360 ITR 187 (Kar.)	Rental income derived from unsold flats which were shown as stock-in-trade in the books of the assessee should be assessed under the head "Income from house property" and not under the head PGBP.
4	Basic Concepts	2013	CIT v. Karimangalam Onriya Pengal Semipu Amaipu Ltd. 2013 (Mad.)	Time frame mentioned in sec. 12AA(2) is only recommendatory in nature and non consideration of the registration application within said time frame of 6 months would not amount to Deemed Registration. (Service Tax ka registration hai kya????)
5	Basic Concepts	2013	CIT v. Softworks Computers P. Ltd 2013 (Bom)	Waiver of loans or advances taken by the assessee for relocation of office premises is capital in nature, hence not taxable.
6	Basic Concepts	2013	CIT(Exemptions) v. Meenakshi Amma Endowment Trust 2013 (Kar.)	Registration u/s 12A can not be denied on the ground of non-commencement of charitable activity, where and application for registration has been made within a short-time span after the formation of the trust.
7	Basic Concepts	2013	Mascon Technical Services Ltd. v. CIT 358 ITR 545 (Mad.)	Share issue expenses incurred by a company can be treated as capital in nature EVEN IF the public issue could not ultimately materialize on account of non-clearance by SEBI
8	Exempt Incomes	2014	DIT(Exemptions) v. Khetri Trust (2014) 367 ITR 123 (Delhi)	Where properties bequeathed to a trust could not be transferred to it due to on-going court litigation and pendency of probate proceedings, Violation of the provisions of sec. 11(5) CAN NOT be attracted.
9	Exempt Incomes	2014	DIT(Exemptions) v. Ramoji Foundation (2014) 364 ITR 85 (AP)	The approval of Civil court is NOT mandatory for amendment of trust deed where the settler has given power to the trustees to alter the trust deed. The trust deed amended by the trustees can be relied upon by the Revenue authorities for the purpose of granting registration u/s 12AA.
10	PGBP	2014	Amarshiv Construction P Ltd. v. Dy CIT (2014) 367 ITR 659 (Guj.)	The release of retention money against furnishing of bank guarantee is a receipt not chargeable to tax.
11	PGBP	2014	CIT b. Gujarat State Road Transport corp. (2014) 366 ITR 170 (Guj.)	Delayed remittance of employees' contribution beyond the 'due date' prescribed in section 36(1)(va), is not deductible while computing the business income, even though such remittance has been made before the due date of filing of ROI under section 139(1). Contrary View in the case CIT v. Kichha Sugar Co. Ltd. (2013) 356 ITR 351
12	PGBP	2014	CIT v. IBM Global Services India P Ltd. (2014) 366 ITR 293 (Karn.)	Where the assessee company came into existence on bifurcation of a Joint Venture Company, The amount paid by it to the JVC for use of customer database and transfer of trained personnel can be claimed as revenue expenditure.
13	PGBP	2014	CIT v. K and Co. (2014) 364 ITR 93 (Del)	The release of retention money against furnishing of bank guarantee was a receipt not chargeable to tax.
14	PGBP	2014	CIT V. TVS Motors Ltd. (2014) 364 ITR 1 (Mad.)	The expenditure incurred towards replacement of parts of machinery (moulds and dies) to ensure its performance without bringing any new asset or advantage, is eligible for deduction as 'Current Repairs' under section 31
15	PGBP	2014	Control & Switchgear Contractors Ltd. v. Dy. CIT (2014) (Del)	Guarantee commission paid by a company to its employee directors is deductible as business expenditure, where such guarantee was given by the employee directors to the bank for enabling credit facility to the company.
16	PGBP	2014	Puttur Petro Products Pvt. V. ACIT (2014) 361 ITR 290 (Kar.)	The process of bottling of gas into gas cylinders, which requires a very specialised process and independent plant and machinery, amounts to production of "gas cylinders" containing gas for the purpose of claiming deduction u/s 80-IB.

Income Tax

Sl. No.	Chapter	Year	CASE	Decision
17	PGBP	2013	A. Murali and co. Pvt. Ltd. v. ACIT 2013 (Mad.)	Interest on borrowed funds shall be disallowed if have been diverted as advances to directors, where there has been a consistent increase in the amount of advances given to directors, without corresponding return and without any increase in the performance of the company.
18	PGBP	2013	CIT v. BSES Yamuna Powers Ltd. 2013 (Delhi)	Computer accessories and peripherals such as printers, scanners and server etc. forming an integral part of the computer system and would be eligible for depreciation @ 60% .
19	PGBP	2013	CIT v. Chennai Petroleum Corp. Ltd. (2013) 358 ITR 314 (Mad.)	Depreciation can be allowed on the plant and machinery which is ready for use but could not be put to use at any time during the previous year.
20	PGBP	2013	CIT v. Kichha Sugar Co. Ltd. 2013 (Uttarakhand)	Employees' Contribution to Provident Fund deducted from their salaries shall be allowed as deduction if the same is deposited by the employer with the provident fund authority <u>on or before the due date of filling the return u/s 139(1) for the previous year.</u>
21	PGBP	2013	CIT v. Minda Wirelinks Pvt. Ltd. 2013 (Delhi)	Sales tax liability shall be allowed as deduction in the year in which it was converted into a loan on the basis of the Government order issued, irrespective of the fact that the Government order was not communicated to assessee within the relevant assessment year.
22	PGBP	2013	CIT v. Orient Ceramics & Indus. Ltd 2013 (Delhi)	Expenditure on glow sign boards displayed at dealer outlets are revenue expenses as having object of facilitating the business operation and not with the object of acquiring asset of enduring nature.
23	PGBP	2013	CIT v. Smt. Rama Rani Kalia (2013) 358 ITR 499 (All.)	The period of holding be reckoned from the date of purchase and NOT from the date of conversion of a leasehold property into a freehold property for determining whether the resultant capital gains is short-term or long-term.
24	PGBP	2013	CIT v. T. C. Reddy 2013 (Andhra)	The loss arising on confiscation of goods(even contra banned goods) must be treated as business loss and hence allowed as deduction as already decided in the case of Dr. T.A. Quereshi v. CIT (2006)-SC
25	PGBP	2013	CIT v. Yatish Trading Co. Pvt. Ltd. (2013) 359 ITR 320 (Bom.)	The Gains arising on sale of the shares held as investments by the dealer-assessee were to be assessed under "Capital Gains" and not under the head "PGBP"
26	PGBP	2013	Confederation of Indian Pharmaceutical Industry(SSi) v. CBDT 2013(H. P.)	Circular No. 5/2012 dated 01.08.2012 disallowing the expenditure incurred on freebies provided by Pharmaceutical companies to medical practitioners is totally in line with Explanation to sec. 37(1), which disallows expenditure which is prohibited by law.
27	Capital Gains	2013	Bhoruka Engg Inds. Ltd v. DCIT (2013) 356 ITR 25 (Kar.)	Transfer of shares fulfilling all the requirements for exemption u/s 38, exemption cannot be denied on the ground that the transaction is a colourable device, since the underlying asset transferred is land which is a short term capital asset on which
28	Capital Gains	2013	CIT v. Gita Duggal 2013 (Delhi)	Where a building comprising of several floors has been developed and reconstructed, exemption u/s 54/54F would be available iro the whole residential house and not only to a single residential unit.
29	Capital Gains	2013	Gouli Mahadevappa v. ITO (2013) 356 ITR 90 (Kar.)	The Stamp duty value(36 Lakh) u/s 50C has been adopted as the full value of consideration, the reinvestment(24 Lakhs) made in acquiring a residential property which is in excess of Net Sale Consideration (20 Lakh) can be considered for the purpose of computation of exemption u/s 54F irrespective of the source of funds for such reinvestment.
30	Other Sources	2014	CIT v. Vre Vikram Vaid (2014) 367 ITR 365 (Bom)	Repair and renovation expenses incurred by a company i.r.o. premises leased out by a shareholder having substantial interest in the company CANNOT be treated as deemed dividend in the hands of shareholder being the owner of the building.
31	TDS	2014	CIT V. Hindustan Lever Ltd. (2014) 361 ITR 001 (Kar.)	where the assessee fails to deduct tax at source u/s 194B i.r.o the winnings, which are WHOLLY IN KIND, he CAN NOT be deemed as an assessee in default u/s 201. However, if the assessee fails to assure that tax is paid before the winnings are released in favour of the winner, penalty under sec. 271B and prosecution u/s 276B would be attracted.

Income Tax

Sl. No.	Chapter	Year	CASE	Decision
32	TDS	2014	DIT v. Wizcraft International Entertainment P Ltd. (2014) 364 ITR 227 (Bom)	Payment made to an overseas agent for services rendered by him outside India is not chargeable to tax in India resulting in no requirement to deduct tax at source u/s 195
33	TDS	2014	Indus Towers Ltd v. CIT (2014) 364 ITR 114 (Del)	Payment made for use of passive infrastructure facility such as mobile towers is subject to TDS u/s 194-I @2% i.e. the rate applicable for payment made for use of plant and machinery.
34	TDS	2014	Intervet India P Ltd. (2014) 364 ITR 238 (Bom)	The stockists and distributors were not acting on behalf of the assessee and most of the credit was by way of goods on meeting the sales target which could not be said to be a commission within the meaning of explanation (i) to sec. 194H. TDS is not required to be deducted
35	TDS	2013	Ajmer Vidyut Vitran Nigam Ltd 2013) 353 ITR 640 (AAR)	The transmission, wheeling and SLDC charges paid by a company engaged in distribution and supply of electricity to the transmission company does not attract TDS provisions u/s 194J or 194C.
36	TDS	2013	Bharti Cellular Ltd. v. ACIT (2013) 354 ITR 507 (Cal.)	Discount given on supply of SIM cards and pre-paid cards by a telecom company to its franchisee is to be treated as commission to attract the TDS provisions u/s 194H.

Customs				
Sl. No.	Topic	Year	CASE	Decision
1	Demands	2013	Kemtech International P. Ltd. v. Ccus. (SC)	For the purpose of requantification of short levy of custom duty the AO should supply to the assessee all the documents on which it proposed to place reliance.
2	Demands	2013	Margara Industries Ltd. v. Ccus.(A) (All.)	Delay in filing appeal to CESTAT due to mistake of the council can be condoned because the appellant was not going to gain anything by not filing the appeal and the counsel had also filed this personal affidavit.
3	Appeals	2013	Rishiroop Polymers P. Ltd. v. DA. (Bom.)	Writ petition should not be entertained by the High court when alternate remedies are available under the relevant statute. A writ can be filed to contest a point that can not be raised in an appeal.
4	Appeals	2014	Ccus. V. Dinesh Chhajer (Del.)	Custom duty is not leviable on a person dealing in smuggled goods when no such goods are seized from him.
5	Refunds	2013	Rishiroop Polymers P. Ltd. v. DA. (Bom.)	The provisions applicable to normal refunds of Duty/Tax may apply to refunds of duty/tax arising as a result of exemption granted by way of exemption notifications as well.
6	Penalty	2013	Caravel Logistics Pvt. Ltd. v. JC (Mad.)	In case of short landing of goods, if penalty is to be imposed on person-in-charge of conveyance/vessel, it can also be imposed on the agent appointed by him. Thus, duly appointed steamer agent of a vessel would be liable to a penalty.
7	Appeals	2014	Akanksha Syntex P. Ltd. v. UOI (P & H)	The remedy of provisional release is independent of remedy of claiming unconditional release in the absence of issuance of any valid show cause notice during the period of limitation or extended limitation prescribed u/s 110(2) of the Customs Act, 1962
8	Settlement Commission	2013	Ccus. V. Ashok Kumar Jain (Del.)	There is no bar on the settlement commission i.r.o. entertaining application by passengers which brought in goods through their Baggage.
9	Settlement Commission	2013	Saurashtra Cement Ltd. v. Ccus. (Guj.)	Judicial review of the order of the settlement commission by the High Court or Supreme Court under writ petition/ Special Leave petition is PERMISSIBLE.
10	Valuation	2014	Gira Enterprises v. Ccus. (SC)	The value of imported goods could not be enhanced on the basis of value of identical goods where department is not able to provide evidence of import of identical goods at higher prices.
11	Appeals	2014	Neeraj Jhanji v. Ccus. (SC)	A writ petition CANNOT be filed before a High Court which does not have territorial jurisdiction over the matter. In the case SC has disapproved the practice of Forum Shopping as adopted by the petitioner. FORUM SHOPPING is the practice adopted by litigants to have their legal case heard in the Court which would provide most favourable decision.

Central Excise

Sl. No.	Topic	Year	CASE	Decision
1	Basic Concepts	2014	Amrit Bottlers Pvt. Ltd. v. CCE (All.)	Contaminated, under filled, over filled and badly crowned bottles found at the stage of production were not marketable goods. Thus, they were not required to be entered under R.G.-1 register and consequently, no excise duty was payable on them.
2	Basic Concepts	2014	Balrampur Chini Mills Ltd. v. UOI (All.)	Though "Bagasse", an agricultural waste of Sugarcane, is a marketable product is not liable to excise duty as it does not involve any manufacturing activity.
3	Basic Concepts	2013	BHEL v. CCE 2013 (289) ELT 293 (P & H)	Fabrication of power project at site results in immovable property and does not amount to manufacture, hence not liable to Excise Duty.
4	Basic Concepts	2013	MMTC- Palm India Pvt. Ltd. vs. CCE, 2013 (292) ELT 129 (AAR)	Articles of precious metals made and supplied by the applicant to their customers according to their specifications and designs and some articles of jewellery like pendants of various shapes and sizes made by involving various complex processes on raw precious metals is Manufacture as the resultant product has its own distinct character, identity and use.
5	Basic Concepts	2012	CCE vs. Osnar Chemical Pvt. Ltd. (SC)	Addition and mixing of polymers and additives to base heated bitumen (resulting in Polymer modified Bitumen) merely results in improvement of quality- no change in characteristic of bitumen and no distinct commodity emerged-not Manufacture
6	Basic Concepts	2012	Comm. vs. Steel Authority of India Ltd. (2012) 283 E.L.T. A112 (SC)	The process of <u>mining iron from mines and subjecting to process of crushing, grinding, screening and washing so as to remove foreign materials</u> bring into existence a new and different article having a distinctive name, character or use and thus <u>does not amount to 'Manufacture'</u>
7	Basic Concepts	2012	Delta Power Solution India Pvt. Ltd. 2012 (280) ELT 567 (AAR)	<u>Battery cells connected with clamps and metal connectors to function as a battery bank does not amount to manufacture</u> , since function and use of the batteries remains the same and not new product comes into existence.
8	Basic Concepts	2011	CCE vs. GTC Industries Ltd. 2011 (266) ELT 160 (bom.)	The cutting and embossing <u>did not transform aluminium foil into distinct and identifiable commodity and thus the process did not amount to manufacture as per sec 2(f) of The Central Excise Act, 1944.</u>
9	Basic Concepts	2011	CCE vs. Mehta & co. 2011 (264) ELT 481 (SC)	The Furniture manufactured at customer's site is movable and hence liable for excise Duty.
10	Basic Concepts	2011	Grasim industries Ltd. vs. UOI (2011) 273 E.L.T. 10 (SC)	Metal scrap or waste generated during the repair is by-product of <u>Repairing process and</u> could <u>not</u> to said to be a by product of <u>manufacturing process, hence it not liable to excise Duty.</u>
11	Basic Concepts	2011	Medley Pharmaceuticals Ltd. vs. Comm. (2011) 269 E.L.T. A20 (SC)	Physician samples(though Statutorily prohibited), capable of being sold in open market, are excisable goods and liable to excise duty.
12	Basic Concepts	2011	Usha Rectifier Corp. (I) Ltd. vs. CCE, 2011 (263) ELT 655 (SC)	<u>Testing equipments made by assembling bought out items & components in the factory for testing the final product i.e.captive use being saleable and marketable</u> as confirmed by the assessee is liable to excise duty.
13	Basic Concepts	2010	Bata India Ltd. vs. CCE, 2010 (252) ELT 492 (SC)	<u>The mere theoretical possibility of the product being sold is not sufficient, there has to be sufficient proof that the product is commercially known. The burden to show that the product is marketable is entirely on the Revenue</u>
14	Basic Concepts	2010	CCE vs. Solid and Correct Engg. Works and ors 2010 (252) ELT 481 (SC)	The machine was <u>fixed by nuts and bolts</u> to a foundation not because the intention was to permanently attach it to the earth, but a foundation was necessary <u>to provide a wobble free operation to the machine.</u> Thus, the machinery was <u>not an immovable property and hence duty would be liable.</u>
15	Basic Concepts	2010	CCE vs. Soni Entertainment (I) Pvt. Ltd.2010 (249) ELT 341 (bom.)	Activity of <u>packing of imported compact discs in jewel box(transparent plastic cases)</u> along with inlay card(details of content) did not amount to manufacture since the compact disc had been complete and finished when imported
16	Basic Concepts	2010	CCE vs. Tarpaulin International 2010 (256) ELT 481 (SC)	<u>Notional interest on security deposit given</u> to the landlord in respect of residential premises taken on rent <u>by the employer</u> and provided to the employee <u>can not be included</u> in the perquisite value of rent free accommodation given to the employee
17	Basic Concepts	2010	Nicholas Piramal India Ltd. vs. CCE, 2010 (260) ELT 338 (SC)	<u>A product can be marketable even if it has a short shelf life.</u>
18	Valuation	2014	CCE v. Maruti Suzuki India Ltd. (SC)	Where assessee retained the sales tax collected from customers which was neither actually paid nor actually payable to the Government, Transaction value u/s 4(3)(d) of the CEA,1944, would include the amount of such sales tax which is not paid.
19	Valuation	2014	CCE v. Super Synotex (India) Ltd. (SC)	The amount of sales tax/Vat collected by the assessee and retained with him in accordance with any state Sales Tax Incentive Scheme is includible in the assessable value for payment of excise duty.

Central Excise

Sl. No.	Topic	Year	CASE	Decision
20	Valuation	2013	CCE v. Prag Bosimi Synthetics Ltd. (Gau.)	Cenvat Credit of duties, other than NCCD can be used to pay NCCD.
21	Valuation	2013	KCP Ltd. v. CCE (SC)	Cenvat credit cannot be availed on machineries purchased for being used in setting up a sugar plant in a foreign country when the same are not used in the factory premises and no duty is paid on final product viz. the sugar plant.
22	Valuation	2012	CCE,mum v. Fiat India Pvt. Ltd. 2012 (283) ELT 161 (SC)	A Product (Fiat Uno) Sold below the cost to penetrate market . The price could not be considered sole consideration of sale and thus the selling price could not be accepted as Assessable value .
23	Valuation	2012	Tata Motors Ltd. v UOI 2012 (286) ELT 161 (Bom)	<u>Pre-delivery Inspection and after sales Service Charges</u> can not be included in Assessable value when they are not charged by the manufacturer from the dealer.
24	Cenvat Credit	2014	Comm. V. Dynamic Industries Ltd. (Guj.)	CENVAT Credit i.r.o. (i) Customs house agents services, (ii) shipping agents and container services and (iii) cargo handling services is admissible BECAUSE "the services relating to clearance upto the place of removal are covered in the definition of input service, and in case of export,
25	Cenvat Credit	2014	UOI v. Fenner India Ltd. (Mad.)	CENVAT credit availed in inputs contained in the work in progress destroyed on account of fire CANNOT be ordered to be reversed u/r 3(5C) of the CCR, 2004. Reversal can be ordered only when excise duty on final product is ordered to be remitted u/r 21 of the CER,2002.
26	Cenvat Credit	2014	UOI v. Hindustan Zinc Ltd. (SC)	Rule 6 of the CCR, 2004 WILL NOT apply if the assessee clears an exempted BY-PRODUCT (emerged as a technological necessity) and a dutiable FINAL product because the term used in the said rule is "final product" and not "by-product".
27	Cenvat Credit	2013	CCE v Bhuwalka Steel Industries Ltd. 2013 (210) ELT 249 (Tribu.)	Where the weights of inputs recorded on receipt in the factory shows a shortage as compared to the weight recorded in the relevant invoice. Then, minor variations arising due to weighment by different machines, evaporations etc will have to be ignored while determining Cenvat Credit eligibility.
28	Cenvat Credit	2013	CCE v. Cadila Healthcare Ltd. 2013 (30) ELT 3 (Guj.)	Technical Testing and Analysis services availed for testing of clinical samples prior to commencement of commercial production were directly related to manufacture of the final product and hence were input service eligible to Cenvat credit . Commission paid to selling agents are not input services and hence not eligible for Cenvat Credit .
29	Cenvat Credit	2013	CCE v. Satish Industries (Bom.)	wrongful availment of 100% Cenvat Credit on capital goods in the year of purchase could be upheld if wrongly availed credit of 50% is not utilized in the said year.
30	Cenvat Credit	2013	Syntex Industries Ltd. V CCE 2013 (287) ELT 261 (Guj.)	Two different units of a manufacturer, adjoining each other, set up within a common boundary wall, having a common PAN but separate Central Excise registration, shall be treated as two different factories. Credit can be availed on eligible inputs utilised for the generation of electricity only to the extent the same is utilised in the unit registered for that purpose but not to the extent it was supplied to the other unit
31	Cenvat Credit	2012	Flex Engg. Ltd. v CCE,UP 2012 (276) ELT 153 (SC)	When the testing is critical to ensure the marketability of the product, CENVAT Credit can be availed on the testing materials .
32	Cenvat Credit	2011	CCE v. Tata Advance Materials Ltd. 2011 (271) ELT 62 (Kar.)	Merely because the Insurance co. paid the assessee the value of goods including the excise duty paid , it would not render the availment of Cenvat credit wrong or irregular and thus the assessee cannot be asked to reverse the Cenvat credit claimed .
33	Cenvat Credit	2011	CCus v. Prime Health Care Products 2011 (272) ELT 54 (Guj.)	In case of a Combo pack of a Toothpaste (Manufactured) and a Toothbrush (purchased) , Toothbrush is eligible as input under CCR, 2004 as i) packing and repacking is within the meaning of Manufacture & ii) Toothbrush is input u/r 2(k) as accessories of the final product cleared along
34	Cenvat Credit	2010	Ashok Ku. H. Fulwadia V. UOI 2010 (251) ELT 336 (Bom.)	Directors of the company could not be said to be manufacturer availing CENVAT Credit and penalty cannot be imposed on them(Directors) for the wrong CENVAT Credit availed by the Company .
35	Cenvat Credit	2010	CCE v. Stelko Strips Ltd. 2010 (255) ELT 397 (P & H)	If the duty paid character of inputs, their receipt in manufacturer factory and utilization in manufacturing final product are not disputed, CENVAT Credit can be taken on the basis of Private Challans. The decision is based on earlier decision in CCE v. Ralson India Ltd. 2006
36	Demand	2013	Anita Grover v. CCE (Del.)	Former Director of a company can not be held liable for the recovery of Excise dues of such company.
37	Demand	2013	CCE v. Delphi Automotive Systems Ltd. (ALL)	Where provision of statute is not clear and there are divergent judicial pronouncements, it can not be said that there is mens-rea on the part of the assessee, if he chooses one of the judicial pronouncements.
38	Demand	2013	CCE v. V. Ratnamani Metals and Tubes Ltd. (Guj.)	An option can also be granted to the assessee to deposit the entire dues along with 25% penalty and interest within 30 days of communication of the order of Tribunal. {Contrary View in case of CCE. V. Castrol India Ltd. 2012 (Bom.)}

Central Excise

Sl. No.	Topic	Year	CASE	Decision
39	Demand	2013	CCEx & C. V. Accrapac india pvt. Ltd. 2013 (Tribu.)	If Department has full knowledge of fact or manufacturer has belief that he is not required to give a particular information, the non disclosure of the said fact would not amount to suppression so as to call for invocation of extended period of limitation for issueing SCN.
40	Demand	2013	CCEx V. Balaji Trading Co. 2013 (Del.)	Penalty u/r 25 of CER,02 could be imosed only on a Producer, Manufacturer, Registered person of a W/H or a registered dealer. Where the manuufacturer clandestinely removes the goods and stores them with a firm for sales, The firm is not paya ble to pay penalty u/r 25
41	Demand	2012	CCEx & C. V. Gujarat Narmada Fertilizers Co. Ltd.	The Assessee is not required to pay interest in case of voluntary payment of time-barred duty.
42	Demand	2012	CCEx V. Castrol India Ltd. 2012 (Bom.)	The Appellate authorities/Court cannot permit the assessee to pay 25% penalty beyond the time limit prescribed u/s 11AC.
43	Demand	2012	Jay Kumar Lohani V. CCE 2012 (M.P.)	There is no legal provision rrequiring authrities to first adjudicate the notice issued regarding confiscation and only thereafter issue SCN for recovery of dues and penalty.
44	Demand	2012	Nanumal Glassworks v. CCE 2012 (All.)	When a decision is pronounced in the open court in the presence of the advocate of the assessee,who is the authorized agent of the assessee within the eaning of Sec. 37C,the date of pronouncement of order would be deemed to be the date of Service of Order.
45	Demand	2012	Raghunath International Ltd. V UOI 2012 (All.)	Additional Director General/ Director General General of Central Excise Intelligence is a CEO u/s 2(b) of CEA, 1944 and is fully authorised to issue SCN.
46	Demand	2011	Hans Steel Rolling Mill Vs. CCE 2011 (SC)	The Time limit u/s 11A is not applicable to recovery of dues under compounded Levy Scheme.
47	Refund	2014	CCE. V. Superintending Engineer TNEB (Mad.)	The concept of unjust enrichment is not applicable as far as state Undertakings are concerned and to the State.
48	Refund	2014	ICMC Corp. Ltd. v. CESTAT (Mad.)	Filing of refund claim u/s 11B of the CEA, 1944 is not required in case of suo motu availment of CENVAT credit which was reversed earlier, having been just an accounting entry and there is not an outflow of fund.
49	Export Procedures	2013	Rajasthan Textile Mills v. UOI (Raj.)	Under rule 18 of the Central Excise Rules, 2002, grant of rebate of duty paid is available either on excisable goods or on materials used in the manufacture or processing of such goods.
50	Export Procedures	2013	UM Cables Ltd. v. UOI (Bom)	Rebate claim can not be denied erely for non production of original & duplicate copies of ARE-1, when evidence for export of goods is available i.e. {Conditions-Mandatory & Procedures-Recomendatory}
51	Refund	2012	CCE v. KVR Constructions (Kar.)	Refund of an amount mistakenly paid as Excise Duty can not be denied on the ground of Limitation u/s 11B of CEA, 1944. Similar view taken in case of Swastik Sanitarywares Ltd. v. UOI 2013 (Guj.)
52	Refund	2012	CCE V. Tikitar Industries 2012 (SC)	If Revenue a accepts Judgement of CCE(Appeals) on an issue for one period, it cannot issue SCN or make and appeal on the same ground for another period
53	Refund	2011	CCE V. Techno Rubber Industries pvt. Ltd.	Govt is bound to refund the excess duty to the person who has paid the same. When the buyer has refused to pay excess duty and raised a debit note, it is clear that the assessee had not passed the incidence of duty i.r.o such excess duty paid by him to the Govt. Hence the
54	Refund	2010	CCE V. Gem Properties pvt. Ltd. 2010 (Kar.)	If The Assessee failed to establish that the duty is not includible in the cost of the product, refund cannot be granted to him even if he has sustained losses more than the refund claim.
55	Appeals	2014	Metal Weld Elecrodos v. CESTAT (Mad.)	A Pre-deposit order passed by CESTAT u/s 35F of CEA,1944/section 129F of Customs Act, 1962 is also appealable to High Court u/s 35G /130. writ petition is not required for that.
56	Appeals	2014	UOI v. Fact Paper Mills Pvt. Ltd. (SC)	The appeals relating to clandestine removal of manufactured goods and clandestine manufacture of goods are not maintainable before the Apex Court u/s 35L of the CEA, 1944.
57	Appeals	2013	Habib Agro Industries v. CCE (Kar.)	Delay in filing appeal to CESTAT can be condoned for the reason that the person dealing with the case went on a foreign trip and on his return his mother expired.

Central Excise

Sl. No.	Topic	Year	CASE	Decision
58	Appeals	2013	Raj Chemicals v. UOI (BOM.)	Where the appeal filed against the order in original was dismissed as time barred, the High Court in exercise to writ jurisdiction neither direct the appellate authority to condone the delay nor interfere with the order passed by Adjudicating authority.
59	Appeals	2013	Texcellence Overseas v. UOI (Guj.)	writ petition to High court can be entertained even beyond the period of limitation , where the case had extremely good grounds on merits to sustain and non-interference would cause gross injustice to the petitioner.
60	Appeals	2012	CCE V. Rajendra Narayan 2012 (Del)	The construction of pre-fabricated components at one site to be used at different inter-connected metro construction sites in delhi would get covered under exemption N. No. 1/2001-CE dated 17-02-2011 which exempts "Goods manufactured at the site of construction for use in
61	Appeals	2012	Mihani Network v. Ccus& CCE 2012 (MP)	Assesse filed an appeal along with an application for stay before CESTAT. CESTAT ordered that the delay would be trreated as condoned, it the assessee deposits 50% of the amount of tax. It was held that the condition of depositing 50% of tax for condoning the delay is illegal and that
62	Appeals	2012	Raja Mechanical co. Ltd. v. CCE, Del 2012 (SC)	Where the First Appeallate authority had rejected an appeal in the grounds of limitations, then the order of adjudicating authority would not merge with the orders passed by the first appellate authoirity.
63	Appeals	2011	CCE V. Gajchem Distillers 2011 (Bom)	CESTAT can dispose of or reject an appeal on a totally new ground which was not laid before the adjudicating authority and which would entail a finding on fact.
64	Appeals	2011	CCE V. RDC Concrete India pvt. Ltd. 2011 (SC)	In persuance of a rectification Application, CESTAT can not reapprciate the evidence and reconsider its legal view taken earlier.
65	SSI	2013	CCE v. Australian Foods India P Ltd. SC	The manufacure and sale of specified goods, not physically bearing brand name, from branded sale outlets would also be counted as branded disentitling the assessee to claim benefit of SSI.
66	SSI	2012	Bonanzo Engg. & Chemical P. Ltd. V. CCE	The exempted goods on would be excluded while computing value of clearances for claiming SSI exemption even if duty has been paid by mistake and refund thereof has also no been claimed.
67	SSI	2011	Icon Industris Ltd. v. UOI (Del.)	A consolidated return filled by the assessee after obtaining registration, BUT FOR THE PERIOD PRIOR TO OBTAINING REGISTRATION COULD NOT BE treated as a return.
68	SSI	2010	CCE v. Deora Engg. Works 2010 (P & H)	The clearaces of two firms having common brand name, goods being manufactured in the ssame factory premises, having common management and accounts etc can be clubbed for the purpose of SSI Exemption.
69	SSI	2010	Comm. V. Elex Knitting Machinery co. 2010 (P & H)	The brand name of another firm in which the assessee is a partner is to be considered as the brand name belonging to the assessee, being the co-owner of the brand name, he could not be said to have used the brand name of another person and thus SSI benefit is available.
70	Classification	2013	CCE v. Ceins Laboratories (SC)	Owing to the pharmaceuticals constituents present in the cream and used for cure of certain skin diseases, it is to be classified as a Medicament under heading 30.03 and not as Cosmetic Products even if sold without prescription of doctor.
71	Classification	2012	CCE, Bhopal v. Minwool Rock Fibres Ltd. (SC)	<u>A specific heading is preferred over a heading classifying goods according to their composition.</u>
72	Classification	2012	CCE. V. Connought Plaza Restaurant Pvt. Ltd. (SC)	"Soft-Serve" was classifiable under heading 21.05 as "Ice-cream" and not under heading 04.04 as "other dairy produce".
73	Classification	2012	CCE. V. Workhardt Life Sciences Ltd. (SC)	Antiseptic Cleaning solution used for cleaning/degerming or scrubbing the skin of patient before the operation is to be classified as 'Medicament'.
74	exemptions	2013	CCE v. Xenon (Jhar.)	Where th Dunious Co. did not undertake any transaction, penalty could not be levied on the same for transacions undertaken by the original company.
75	Notifications, Circulars	2014	Vedilal Gases Ltd. v. UOI (Guj.)	Where the earlier application was dismissed on thetechnical defect for non-compliance of the provisions of Section 32E(1)(d) and the same was not considered and decided on merits, the second application filed after depositing the additional excise duty and interest would be maintainable
76	Notifications, Circulars	2013	S & S Power Switch Gear Ltd. v. CCE(Mad.)	Demand cannot be raised for mis-classification i.e. not following the classification specified by a circular for a period prior to the date of circular.

Service Tax

Sl. No.	Topic	Year	CASE	Decision
1	Basic Concepts	2014	CCE & ST v. Garg Aviations Ltd. (All.)	The course completion certificate/training offered by approved Flying Training Institute and Aircraft Engineering Institutes is recognized by law even if the course completion certificate/Training is only for the purpose of eligibility for obtaining ultimate licence/approval for certifying repair/maintenance/airworthiness of aircrafts.
2	Basic Concepts	2014	CST v. Arvind Mills Ltd. (Guj.)	Deputation of some staff to subsidiaries/group of companies for stipulated work or for limited period DOES NOT result in supply of manpower service and hence not liable to service tax, even though the direction /control/supervision remained continuous with the provider of the staff and the actual cost incurred was reimbursed by the subsidiaries/group companies.
3	Basic Concepts	2014	Indian coffee Workers' Co-op. Society Ltd. v. CCE (All.)	Supply of food, edibles and beverages provided to the customers, employees and guests using canteen or guest house of the other person results in outdoor caterer service.
4	Basic Concepts	2013	Bhagwati Security Services v. UOI	Service Recipient is required to reimburse service tax paid by service provider which was not charged and collected by the service provider earlier.
5	Basic Concepts	2013	Delhi Chit Fund Association v. CCE 2013 (Del.)	Service tax can not be levied on the services rendered in connection with a chit fund business.
6	Basic Concepts	2013	Tirumala Tirupati Devasthanams V. SC, SCE, SST 2013(AP.)	The activity of running guest houses is liable to Service Tax <u>even if it is meant for pilgrims.</u>
7	Basic Concepts	2012	Mayo College Gen. Council V. CCEx (Appeals) 2012	A Society running renowned schools allows other schools to use a specific name, its logo, motto and received a non refundable and annual fees as a consideration. It is taxable as "Franchise Services".
8	Basic Concepts	2012	Rashtriya Ispat Nigam Ltd. v. Dewan Chand Ram saran 2012 (SC)	<u>Service Tax liability, being an indirect tax liability, can be shifted by a clause entered in the contract between Service Provider & Service Receiver.</u>
9	Basic Concepts	2011	CST v. Lincoln Helios (India) Ltd. 2011 (23) STR 112 (Kar.)	Manufacture & Sale of Products and Erection & Commissioning of those products include both MANUFACTURE AS WELL AS SERVICES. The assessee is liable to pay Excise Duty and Service Tax Separately
10	Basic Concepts	2011	Kishore K.S. v. Cherthala Municipality 2011 (Kar.)	Where rooms are rented out by Municipality , It can pass the burden of Service Tax to the Service Receivers i.e. Tenants.
11	Basic Concepts	2010	CCE V. Nehar Industrial Enterprises Ltd. 2010 (19) STR 166 (P &H)	The buffer Subsidy received from Govt. for storage of free sale sugar by the assessee as directed by Govt. is not chargeable to service tax since it had not received on account of services rendered to govt. but on account of loss of interest, cost of insurance etc.
12	Basic Concepts	2010	Infotech Software Developers Association V. UOI 2010 (Mad.)	Though software is goods the transaction may not amount to sale in all cases and may vary depending upon the terms of EULA(End User License Agreement).
13	POP	2013	Wipro Ltd. v. UOI 2013 (Del)	As per N. No. 12/2005 declaration had to be filed PRIOR to date of export of services. However in case of services by way of phone calls by call centres one to one matching of input services with exported services is impossible. it was held that condition imposed by notification must be capable of being complied with. If it is not possible of compliance, then there is no purpose behind it. Rebate is to be allowed even if particulars in declaration if furnished within a reasonable time after export.
14	exemption	2014	CST v. Zyduz Technologies Ltd. (Guj.)	The services rendered for a period prior to actual manufacture of final product is commercial activity/production and assessee is entitled to exemption by way of refund claimed.
15	Procedures	2014	ACL Education Centre P. Ltd. v. UOI (All.)	Rule 5A(2) of the Service Tax Rules, 1994 is not ultra vires the section 72A of the Finance Act, 1994. {Samajh me nahi Aaya ? - Means Department can issue an intimation under rule 5A(2) demanding necessary documents from the assessee for making a reference to conduct an audit.
16	Valuation	2014	Naresh Kumar & Co. Pvt. Ltd. v UOI (Cul.)	The value of diesel supplied free of cost by the service recipient cannot constitute taxable event, the authorities cannot place a contrary stand by placing reliance upon the provision which has been declared Ultra vires (i.e. Rule 5(1) of the valuation Rules)

Service Tax

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17	Procedures	2013	CIT v. Rajasthan Urban Infrastructure (Raj)	If service tax is to be paid separately and is not included in the fees for professional services or technical srvcies, the service tax component would not be subject to TDS u/s 194J.
18	Valuation	2013	Intercontinental consultants & Technocrats p. ltd. v. UOI	Expenditure like travel, hotel stay, transportation incurred by servivce provider in the course of providing taxable services should not be included in value for charging service tax cz It may result in double taxation. However, other judgements sought to include reimbursements as
19	Procedures	2011	CCEx. & ST v. Volvo India Ltd. 2011 (All)	Rule 5A(2) of Service tax Rules, 1994 is not ultra-vires the Finance Act, 1994.
20	Procedures	2011	CCEx. & ST v. Volvo India Ltd. 2011 (Kar.)	An appeal can not be filed in a high court in relation to Rate of duty or value of goods or taxability of a service. The supreme court has exlusive jurisdiction to decide the said questions.
21	Demand	2014	CCE. Ccus & CST v. Indian Farmers Fertilizers Ltd (ALL)	The RECEIPIENT of taxable service having borne the incidence of service tax is entitled to claim refund of excess service tax paid consequent upon the downward revisionof charges already paid.
22	Demand	2014	Kandra Rameshbabu Naidu V. SST (Bom.)	The entire amount of service tax outstanding as on 10.05.2013 (effective date of Finance Act, 2013) would be taken into consideration while calculating the amount of Rs. 50 Lakh as contemplated by section 89(1)(ii) of Finance Act, 1994. Assessee ko lag raha tha ki 10.05.2013 k bad yadi 50 lakh ka service tax due hai to Sec. 89(1)(ii) apply hoga.
23	Demand	2014	N.B.C. Corp. Ltd. v. CST (Del.)	Best judgment assessment u/s 72 of the Finance Act, 1994 is NOT an ex-parte assessment procedure. Sec. 72 mandates that the assessee must appear and must furnish books of account to the CEO befor he passes the best judgement assessment order. It will be akin to an ex-parte order, then the assessee fails to produce records and the CEO has to proceed on the other informatiion or data which he may be available.
24	Demand	2013	Ankleshwar Taluka ONGC Land Loosers Travellers Co-Op. v. CCE 2013 (Guj.)	Where the assessee has acted bona fide, Penalty can not be imposed fir the delay in payment of service tax arising on account of confusion regardng tax liability and divergent views due to conflicting court decisions.
25	Demand	2013	Chitra Builders Pvt. Ltd. v. Add. CCE (Mad.)	Amount collected by the department during search conducted without passing appropriate assessment order is not valid and the department would have to return the amount collected.
26	Demand	2013	Infinity Infotech Parks Ltd. v. UOI (Cal.)	Mere contravention of provisions of chapter V or rules framed thereundr does not enable the service tax authorities to invoke the extended period of limitation unless there was an intent to evade payment of service tax.
27	Demand	2012	CCE & ST v. Adecco Flexione Workforce Solution Ltd 2012 (Kar.)	Where SCN has been issued for penalty u/s 76 even if the amount of service tax and interest thereon before issue of SCN, the person who had issued notice is punishable and not the person to whom it was issued.
28	Demand	2012	CCE(A) v. KVR Construction 2012 (Kar.)	Refund of an amount mistakenly paid as service tax on a service which was actually exempted can be claimed even bbeyond the limitation period provided In sec 11B of CEA, 1944.
29	Demand	2006	Ccus. V. Toyo Engineering India Ltd. (SC)	The revenue could not be allowed to raise submissions for the first time in a second appeal before the Tribunal.
30	Other Provisions	2014	Astik Dyestuff Pvt. Ltd. v. CCEx & Ccus. (Guj.)	1. If there is any conflict between the decisionof the jurisdictional High court and the CBEC Circular, then decision of the Jurisdictional High Court will be binding to the Department rather thean CBEC Circular. 2. merely because there might be a contrary decision of another High Court is no ground to refer the matter to the Larger Bench. 3.When there are two contrary decisions, one of jurisdictional High Court and another of the other High Court, then the decision of the Jurisdictional High Court would be binding to the Department and not the decision of another High Court.
31	Other Provisions	2014	CCE. V. Dell Intl. Services India P. Ltd. (kar.)	The committee of Commissioners can NOT review its decision taken earlier under section 86(2A) of the Finance Act, 1994 even at the instance of Chief Commissioner.

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32	Other Provisions	2014	CCE. V. Ernst & Young P. Ltd. (Del.)	Question of chargeability or levy of service tax on a particular activity would be covered within the term "determination of any question relating to rate of service tax or value of a service for the purpose of assessment". Thus appeal against such an order can be filed to supreme court.