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Sl. No.	Chapter	Year	CASE	DECISION
1	Basic Concepts	**2015**	**CIT v. M. Venkateswara Rao (T & AP)**	Capital contribution of the individual partners credited to their accounts in the books of the firm CANNOT be taxed as cash credit in the hands of the firm, where the partners have admitted their capital contribution but failed to explain satisfactorily the source of receipt in their individual hands.
2	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.
3	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.
4	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.
5	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??)
6	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.
7	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**
8	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.
9	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
10	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 .
11	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.**
12	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.**
13	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**
14	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.
15	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.
16	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.
17	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.

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18	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
19	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).
20	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 as per **Rule 3**
21	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.
22	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
23	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.**
24	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.
25	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.**
26	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'
27	PGBP	**2015**	**ACIT v. Dharmpur Sugar Mill p. Ltd 2015 (ALL)**	Expenditure incurred for construction of transmission lines by the assessee for supply of power to UPPCL by the assessee, where the thhe power lines remained the property of UPPCL, **is deductible** as Revenue Expenditure.
28	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.
29	PGBP	**2014**	**CIT V. Sulzer India Ltd. 2014 (Bom.)**	Remittance of deferred sales tax liability at net present value will not result in any income chargeable to tax under section 41(1).
30	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
31	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.
32	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.
33	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

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34	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.
35	PGBP	**2014**	**JK Synthetics Ltd. v. CIT 2011 (ALL)**	Interest paid by a holding company as a guarantor for the amount borrowed by the Subsidiary company is deductible u/s 36(1)(iii).
36	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.
37	PGBP	**2014**	**Tamil Nadu Tourism Development Corp. Ltd. V. Dy. CIT , 2014 (Mad.)**	Franchise fee received by an assessee in tourism business, against special rights given to franchisees to undertake hotel business in assessee's property **is taxable as Business Income** and not as Income from House Property.
38	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.
39	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% .
40	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.
41	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)</u> for the previous year.**
42	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.
43	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.
44	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.
45	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**
46	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"
47	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.
48	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>**
49	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.
50	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</u>**

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51	PGBP	2012	**Areva T and D India Ltd. Vs. ACIT (2012)** 345 ITR 421 (Delhi)	The **Business contracts, business information etc**. acquired under the slump sale agreement by the assessee **are** in the nature of **intangible assets under the category "other business and commercial rights of similar nature" specified in sec. 32(1)(ii) and are accordingly eligible for**
52	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
53	PGBP	2012	**CIT Vs Andhra Ferro Alloys Pvt. Ltd.** (2012) 349 ITR 255 (AP)	Unpaid **electricity charges** cannot be treated as 'fees' to attract disallowance under section 43B i.e. to be allowed on payment basis only.
54	PGBP	2012	**CIT Vs KJS India pvt. Ltd.** (2012) 340 ITR 380 (Delhi)	**Severance cost paid to employees w.r.t. suspension of one of the activities will be allowed as Revenue expenditure.**
55	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) **even if the employee was the son of an ex-director of the company.**
56	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.
57	PGBP	2012	**CIT Vs. Smifs Securities Ltd.** (2012) 348 ITR 302 (SC)	**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.**
58	PGBP	2012	**M.M. Forgings Ltd. Vs. ACIT (2012)** 349 ITR 673 (Madras)	There is a **statutory stipulation under 2nd proviso to sec. 32(1)** restricting the allowability to 50% of the amount computed u/s 32(1)(iia), **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**
59	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
60	PGBP	2012	**Steel Authority of India Ltd. Vs. CIT (2012)** 348 ITR 150 (Delhi)	**By applying the main provision of sec. 43(1), waiver of loan given to assessee by government** of India from Steel Development Fund (SDF) **to meet the capital cost of asset** be reduced to arrive at the actual cost for computing Depreciation u/s 32?
61	PGBP	2011	**B. Raveendran Pillai Vs. CIT** (2011) 332 ITR 531 (Kerala)	**Goodwill** 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 **eligible for depreciation.**
62	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 capital Exp. On which depreciation is allowable.
63	PGBP	2011	**CIT Vs ITC Hotels Ltd.** (2011) 334 ITR 109 (Ker.)	The **expenditure incurred for issue and collection of convertible debenture**s is to be treated as **revenue Expenditure**. Note : It may be noted that Ahemdabad High court in **Banco Products (India) Pvt. Ltd. Vs. CIT 1999**, held that since the convertible debentures have characteristics of equity shares, such debentures cannot be termed as debt. Therefore the **proportionate issue exp** of such debentures that **relate to the equity base has to be treated as Capital Expenditure**.
64	PGBP	2011	**CIT Vs Priya Village Roadshows Ltd.** (2011) 332 ITR 594 (Delhi)	**Expenditure incurred on feasibility study** 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.**
65	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.
66	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).**
67	PGBP	2011	DIT Vs. DSD Noell GmbH (2011) 333 ITR 304 (Delhi)	Assessee computed profits @ 10% of Receipts u/s 44BBB. However actual profits are higher than 10% as per books of Accounts. **AO CANNOT bring to tax the actual profits**.
68	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%.**
69	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.

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70	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.
71	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.
72	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.
73	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.
74	PGBP	2010	**CIT Vs DCM Ltd.** (2010) 320 ITR 307 (Delhi)	**Retrenchment Compensation** paid to the employees on closure of **one** of the business units and interest on money borrowed for this purpose are Revenue expenditure and allowable as deduction
75	PGBP	2010	**CIT Vs Hindustan Zinc Ltd.** (2010) 322 ITR 478 (Raj.)	Expenditure incurred on alteration of a **Dam (Constructed by the state Govt.)** to ensure adequate supply of water for his business activities is allowable as **revenue expenditure u/s 37**.
76	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.**
77	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.**
78	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.
79	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.**
80	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.**
81	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 scheme", where there was no any proof of such scheme.
82	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.
83	PGBP	2010	**N. J. Jose and Co. Pvt. Ltd. V. ACIT** (2010) 321 ITR 132 (Ker.)	Long term Capital gains, even if being exempt u/s 54EC or u/s 10(38), are to be included for computation of book profit under section 115JB.
84	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**.
85	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 capital gains tax would have been attracted. DLF wala case hai.**
86	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.
87	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.

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88	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.
89	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.
90	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.**
91	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 NHAI 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.
92	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.
93	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.
94	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.
95	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.
96	Capital Gains	2012	**P. P. Menon v. CIT 2012 (Ker.)**	**The period of holding of the asset received by the assesse - partner on dissolution of the firm has to be reckoned only from the date of dissolution of the firm**
97	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
98	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.
99	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.
100	Capital Gains	2010	**Hindustan Unelever 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.
101	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.**
102	Other Sources	**2014**	**CIT v. Vir 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.
103	Other Sources	**2012**	**Sudhir Nagpal v. ITO (2012) 349 ITR 636 (P & H)**	The income from letting out the plints is assessable u/s 56 as Income from other sources and not under the head Income from house property.
104	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.**
105	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 excluded from the definition of Dividend under specific exclusion u/s 2(22).

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106	Other Sources	2011	**Indcom v. CIT(TDS) 2011 (Cal.)**	Payments made to non-resident umpires and the match referees are "income" which has accrued and arisen in India, the same are not taxable under the provisions of sec. 115BBA and thus, the assesse is not liable to deduct tax u/s 194E. The TDS provisions u/s 195 would be attracted
107	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.
108	Other Sources	2010	**Madras Gymkhana Club v. DCIT 2010 (Mad.)**	Interest earned by Gym Club from investment of surplus funds in the form of fixed deposits with institutional members does not satisfy the principle of mutuality and hence cannot be claimed as exempt on this ground. Thus, the interest earned is taxable.
109	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.
110	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
111	TDS	**2014**	**CIT v. Intervet India P. Ltd. 2014 (Bom)**	Incentives given to stockists and distributors by a manufacturing company CAN NOT be treated as commission to attract the provisions for tax deduction at source u/s 194H.
112	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
113	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.
114	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
115	TDS	**2014**	**UCO Bank v. DCIT 2014 (Del)**	Interest credit by the bank on the deposits in the name of the Registrar General of the High Court WOULD NOT attract the provisions of section 194A
116	TDS	**2014**	**Uttar Pradesh Carbon & Chemicals Ltd. V. TRO 2014 (All)**	When the claim of amount is disputed by the debtor, the TRO/AO cannot proceed to adjudicate the dispute between the parties i.e. the defaulting company and its debtor for recovery of tax
117	TDS	**2013**	**Ajmer Vidyt Vitran Nigam Ltd 2013) 353 ITR 640 (AAR)**	The transmission, wheeling and SLDC charges paid by a company engaged n distribution and supply of electricity to the transmission company does not attract TDS provisions u/s 194J or 194C.
118	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.**
119	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.
120	TDS	**2013**	**CIT v. Model Exims (2013) 358 ITR 72 (All.)**	Commission payment remitted outside India to a non-resident, who is not liable To pay tax in India, for procuring export orders outside India DOES NOT attract disallowance u/s 40(a)(i) for non-deduction of tax at source u/s 195
121	TDS	**2013**	**CIT V. Mother Dairy India Ltd. (2013) 358 ITR 218 (Delhi)**	TDS provisions u/s 194H ARE NOT ATTRACTED where an assessee, a dairy, makes an outright sale of milk to its concessionaires at a certain price lower than the MRP fixed by the dairy
122	TDS	**2013**	**DIT V. Delta Air Lines Inc. (2013) 358 ITR 367 (Bom.)**	Interest u/s 234D is chargeable only where the refund has been granted to the assessee while processing the return of income u/s 143(1) and thereafter, such refund is found to be excessive under the regular assessment. Means not in a case where the refund was granted in pursuance of the order of the commissioner (Appeals) was reversed by tribunal.
123	TDS	**2013**	**Jeans Knit P. Ltd. v. DCIT (2013) 358 ITR 505 (Kar.)**	The communication informing the adjustment of refund for a particular AY against sums due from the assessee i.r.o. another AY U/s 245, without prior intimation to he assessee is illegal and contrary to law.

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Sl. No.	Chapter	Year	CASE	DECISION
124	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
125	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.
126	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.
127	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.
128	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. Here, sec. 194C would apply.
129	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.
130	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.
131	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
132	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 get attracted under the provisions of section 194C and not under 194-I.
133	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.
134	TDS	**2009**	**CIT v. Larsen & Tourbo Ltd. (2009) 313 ITR 1 (SC)**	The employer is not under any statutory obligation to collect evidence to show that the employee had actually utilised the amount towards leave travel concession.
135	Deduction	**2013**	**CIT v.Orchev Pharma P. Ltd. 2013 (Delhi)**	Duty Drawback receipts cannot be said to be profits derived from the business of industrial undertaking for the purpose of computation of deduction under section 80-IB
136	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.
137	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.
138	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.
139	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
140	Deduction	2011	**CIT v. Chiranjjeevi 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.

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Sl. No.	Chapter	Year	CASE	DECISION
141	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.
142	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.
143	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.
144	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.
145	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.
146	Ass. Procedure	**2015**	**Amarnath Agrawal v. CIT 2015 (All)**	Recording of satisfaction and quantification of escaped income(i.e.. It is more than 1 lakh, to be covered under 6 year period) are the pre-conditions for issuing notice u/s 148 after 4 years from the end of the relevant assessment year.
147	Ass. Procedure	**2014**	**Allanasons Ltd. V. Dy. CIT 2014 (Bom)**	A Subsequent decision of Tribunal or High Court by itself is not adequate for reopening the assessment completed earlier u/s 143(3) unless there is a failure on the part of the assessee to disclose complete facts.
148	Ass. Procedure	**2014**	**CIT V. Govindbhai Mamaiya 2014 (SC)**	Where land inherited by three brothers is compulsorily acquired by the State Government, the resultant capital gain **will be assessed in their individual status** and NOT in the status of Association of Persons (AOP).
149	Ass. Procedure	**2014**	**CIT v. D. L. Nandagopala Reddy (2014) 360 ITR 377 (Kar.)**	The ancestral Property received by the assessee after the death of his father and was distributed among his family members be considered as **HUF property**.
150	Ass. Procedure	**2014**	**CIT v. Govindbhai Mamaiya (2014) 367 ITR 498 (SC)**	The income from asset inherited by the legal heirs is taxable in their individual hands and not in the status of AOP.
151	Ass. Procedure	**2014**	**CIT v. Lark Chemicals Ltd. 2014 (Bom)**	Where the revision u/s 263 is in relation to an item which was not the subject matter of RE-Assessment, the time limit u/s 263 is to be reckoned with reference to date of Assessment order u/s 143(1) and NOT from the date of reassessment order u/s 147. **[Similar decision - CIT v. ICICI Bank Ltd (2012) 343 ITR 74 (Bom.)]**
152	Ass. Procedure	**2014**	**CIT v. Mehak Finvest P Ltd (2014) 367 ITR 769 (P & H)**	The assessing officer CAN REASSESS the issues other than the issues in respect of which proceedings were initiated u/s 147, EVEN WHEN the original "reasons to believe" on the basis of which the notice was issued ceased to exist. [Contrary Decision: See Case No. 170]
153	Ass. Procedure	**2014**	**CIT v. PP Engg. Work 2014 (Del)**	Assessment CAN BE reopened irrespective of the expiry of the 6 year limit u/s 149(1)(b) on the basis of the finding or direction in an appellate order that income relates to a different assessment year.
154	Ass. Procedure	**2014**	**Hemant Kumar Sindhi v. CIT 2014 (All)**	**Where the assessment has not been completed,** Assessee's application, for adjustment of tax liability on income surrendered during search by sale of seized gold bars, can not be entertained.
155	Ass. Procedure	**2014**	**Peterplast Synthetics P Ltd. V. ACIT (2014) 364 ITR 16 (Guj)**	The period of limitation for rectification u/s 254(2) has to be reckoned from the date of receipt of order by the assessee and not from the date of order.
156	Ass. Procedure	**2014**	**Samsung India Electronics Pvt. Ltd. v. DCIT (2014)(Del.)**	An assessee CAN NOT object to the reassessment notice issued u/s 148 directly approaching the High Court in the normal course contending that such reassessment proceedings are apparently unjustified and illegal.
157	Ass. Procedure	**2013**	**MAK Data Pvt. Ltd. v. CIT (2013) 358 ITR 593 (SC)**	An assessee who has surrendered his income in response to the specific information sought by the assessing Officer in the course of survey CAN NOT be absolved from the penal provisions u/s 271(1)(c) for concealment of income.

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158	Ass. Procedure	**2013**	**Sahara Hospitality Ltd. V. CIT (2013) 352 ITR 38 (Bom.)**	Income tax authority shall give an opportunity of being heard to the assessee, wherever it is possible to do so, and after recording his reasons for doing so, transfer any case from one or more Assessing Officers subordinate to him to any other AO or Officers subordinate to him.
159	Ass. Procedure	**2013**	**Smt. Shobha Govil v. ACIT 2013 (All.)**	The objections raised by the Commissioner in his show-cause pertained only to the cattle feed and green vegetable business, the AO's queries should also be confined to the said business and cannot extend to mentha business.
160	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).
161	Ass. Procedure	2012	**CIT v. Pruthvi Brokers & Shareholders 2012 (Bom)**	Additional grounds can be raised **before the Appellate Authority even otherwise than** by way of filing ROI. However, in case the claim has to be made before the Assessing Officer, the same can only be made by way of filing a revised return of income.
162	Ass. Procedure	2012	**Sanchit Software and Solutions P Ltd. V. CIT 2012 (Bom)**	Assessee while filing his return online, committed a mistake by including dividend income [exempt u/s 10(34)] and LTCG [exempt u/s 10(38)] in its ROI, though the same was correctly disclosed in Schedules. AO cannot take advantage of Assessee's mistake, he has to consider the rectification application filed by the assessee u/s 154.
163	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.
164	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.
165	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).
166	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.
167	Ass. Procedure	2011	**JCIT v. Rolta India Ltd 2011 (SC)**	Interest u/s 234B and 234C shall be payable on failure of the company to pay advance tax in respect of tax payable u/s 115JB.
168	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.
169	Ass. Procedure	2011	**Lodhi Property Company ltd. V. Under Secretary ITA-II, Deptt. Of Revenue 2010 (Delhi)**	The delay of one day in filing of return has to be condoned where a claim for carry forward of losses was made and the assessee had shown sufficient reason for the delay(e.g. Income Tax website was not working or the assessee was sent from one room to the other and by the time he reached the room where his return was to be accepted, it was already 6.00 p.m.)
170	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. [Contrary Decision: See Case No. 13 on the Last page]
171	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.
172	Ass. Procedure	2010	**CIT v. Earnest Exports Ltd. 2010 (Bom)**	The power u/s 254(2) is limited to rectification of a mistake apparent on record and therefore the tribunal CANNOT reconsider the entire matter and came to a different conclusion as it amounts to a re-appreciation of the correctness of the earlier decision on merits.
173	Ass. Procedure	2010	**CIT v. Reliance Petro Products Pvt. Ltd 2010 (SC)**	Where there is no finding that any details supplied by the assessee in its return are incorrect or erroneous or false, there is no question of imposing penalty u/s 271(1)(c). A mere making of a claim, which is not sustainable in law, by itself, will not amount to furnishing inaccurate particulars regarding the income of the assessee.

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174	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.
175	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.
176	Appeals	2013	**CIT v. Amit Jain 2013 (Delhi)**	Mere reporting of income under a different head would not characterize the particulars reported as "inaccurate" to attract levy of penalty u/s 271(1)(c).
177	Appeals	2011	**Lachman Dass Bhatia Hingwala P. Ltd. V. ACIT 2011 (Delhi)**	The tribunal, while exercising the power of rectification u/s 254(2), can recall its order in entirety if it is satisfied that prejudice has resulted to the party which is attributable to the Tribunal's mistake, error or omission and the error committed is apparent.
178	Appeals	2010	**Deepak Kumar Garg v. CIT 2010 (MP)**	The power of re-admission/restoration of the appeal is always enjoyed by the High Court. However, such power to restore the appeal cannot be treated to be a power to review the earlier order passed on merits.
179	Penalties	**2015**	**CIT v. Muthoot Financiers 2015 (Del)**	Advances made to the firm by the partners cannot be regarded as loan accepted. It is to be considered as the capital of the firm which cannot be subjected to penalty u/s 271D.
180	Penalties	2014	**CIT v. Nayan Builders & Developers 2014 (Bom)**	When quantum proceeding is admitted by the High Court, it involves substantial question of law and amounts to a debatable issue. Hence, concealment penalty u/s 271(1)(c) is not leviable.
181	Penalties	2013	**CIT v. Celetronix Power India P. Ltd. 2013 (Bom.)**	The additions made on account of disallowance were neither due to the failure on the part of the assessee to furnish accurate particulars nor on account of furnishing inaccurate particulars and thus penalty u/s 271(1)(c) can not be imposed.
182	Penalties	**2013**	**CIT v. V. Sivakumar (2013) 354 ITR 9(Mad.)**	There is no separate identity for the partnership firm and the partner is entitled to use the funds of the firm. The transactions cannot be said to be in violation of section 269SS and no penalty is attracted.
183	Penalties	**2013**	**CIT v.Splender Construction 2013 (Delhi)**	The **conversion of land held as stock in trade into investment just before the sale of property** for the purpose of availing the benefit of indexation as well as concessional rate of tax **is to be treated as furnishing of inaccurate particulars of income to attract levy of penalty.**
184	Penalties	2010	**CIT v. Indersons Leather P. Ltd. 2010 (P & H)**	Mere raising of a debatable issue would not amount to concealment of income or furnishing inaccurate particulars and therefore, penalty u/s 271(1)(c) cannot be imposed.
185	ITA	**2014**	**Hemant Ku. Sindhi & Another v. CIT (2014) 364 ITR 555 (ALL)**	The assessee's application for adjustment of tax liability on income surrendered during search by sale of seized gold bars CANNOT be entertained, where assessment has not been completed.
186	ITA	**2014**	**Kathiroor Service Co-operative bank Ltd. v. CIT (2014) 360 ITR 243 (SC)**	The AO can call for information u/s 133(6), which is useful or relevant to any enquiry, where no proceeding is pending against a person, with the permission of Director or Commissioner.
187	Misc.	**2014**	**Dr. Manoj Kabra v. ITO (2014) 364 ITR 541 (ALL)**	The Assessing Officer CANNOT suo moto assume jurisdiction to declare sale of property as void under section 281
188	Set Off	**2013**	**Pramod Mittal v. CIT (2013) 356 ITR 456 (Delhi)**	The loss suffered by erstwhile partnership firm before dissolution of the firm cannot be carried forward and set off by the successor sole-proprietor, since it is not a case of succession by inheritance.

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Sl. No.	Chapter	Year	CASE	DECISION
1	Basic Concepts	**2015**	**CIT v. Alcatel Lucent Canada** **(2015)** 372 ITR 476 **(Del)**	Where payment is made for Hardware in which the software is embedded and the software does not have independent functional existence, no amount could be attributed as 'Royalty' for software in terms of section 9(1)(vi). Software incorporated on a media
2	Exempt Incomes	**2015**	**Queen's Educational Society v. CIT** **(2015)** 372 ITR 699 **(SC)**	Where an institution engaged in imparting education(main object) incidentally makes profit, it would NOT lead to an inference that it ceases to exist solely for educational purposes.
3	PGBP	**2015**	**CIT v. KLN Agrotechs P. Ltd.** **(2015)** 375 ITR 301 **(Kar.)**	Where the lump sum amount paid as One Time Settlement(OTS) against Working Capital Loan (without bifurcation of interest and principal) and the balance loan amount has been offered to tax u/s 41(1) as remission of trading liability, then the assessee can claim the benefit of deduction of interest paid & interest waived u/s 43B.
4	PGBP	**2015**	**CIT v. NDR Warehousing P Ltd.** **(2015)** 372 ITR 690 **(Mad.)**	The income earned by the assessee (engaged in the business of warehousing) from letting out of godowns and provisions of warehousing services is chargeable to tax under the head "Profits and gains of business or profession" and NOT under the head "
5	PGBP	**2015**	**Fibre Boards P Ltd. v. CIT** **(2015)** 376 ITR 596 **(SC)**	Advance given for purchase of land, building, plant and machinery tantamount to utilization of capital gain for purchase and acquisition of new machinery or plant and building or land, for claim of exemption u/s 54G.
6	PGBP	**2015**	**Principal CIT v. Matruprasad C Pandey** **(2015)** 377 ITR 363 **(Guj.)**	Even if the credit balances of sundry creditors are outstanding for long time, such balances cannot be subjected to tax by invoking section 41(1), unless there is a remission/cessation of liability in the year under question.
7	Capital Gains	**2015**	**CIT v. S.R. Jeyashankar** **(2015)** 373 ITR 120 **(Mad.)**	For the purpose of computing the period of holding of the property, the **date of registration of the property (and NOT the date of allotment letter issued by the builder of the flat)** has to be considered for determining the nature of capital asset-Long term or Short-term.
8	Deduction	**2015**	**CIT v. Avenue Super Chits P. Ltd** **(2015)** 375 ITR 76 **(Kar)**	Auction Chit Dividend paid to subscribers of the Chit is not 'Interest' as defined in sec. 2(28A) of the Income Tax Act, 1961 and therefore, tax deduction in terms of section 194A is not attracted.
9	Deduction	**2015**	**CIT v. Manipal Health Systems P Ltd.** **(2015)** 375 ITR 509 **(Kar)**	Auction Chit Dividend paid to subscribers of the Chit is not 'Interest' as defined in sec. 2(28A) of the Income Tax Act, 1961 and therefore, tax deduction in terms of section 194A is not attracted.
10	Deduction	**2015**	**CIT v. Shree Govindbhai Jethalal Nathavani Charitable Trust** **(2015)** 373 ITR 619 **(Guj.)**	The Commissioner **CANNOT** reject an application for grant of approval u/s 80G(5) on the ground that the trust has failed to apply 85% of its income for charitable purposes. **At the time of granting approval of exemption u/s 80G, only the objects of the trust are required to be examined** and the aspect of application of funds can be examined by the AO at the time of framing the assessment.
11	Ass. Procedure	**2015**	**Godrej Industries Ltd v B.S. Singh DCIT** **(2015)** 377 ITR 1 **(Bom)**	**The reason for reopening the assessment cannot get validated by the retrospective amendment of law.** The Position of law on the date of issue of notice u/s 148 must be looked into and the retrospective amendment subsequent to issue of notice could not validate a notice issued earlier
12	Ass. Procedure	**2015**	**Hemant Traders v. ITO** **(2015)** 375 ITR 167 **(Bom)**	A notice u/s 148 for a particular assessment year **CANNOT** be issued **SOLELY** on the ground that survey u/s 133A was carried on at the business premises of the assessee, where nothing had been found therein which would indicate escapement of income chargeable to tax for the said AY.
13	Ass. Procedure	**2015**	**N. Govindaraju v. ITO*** **(2015)** 377 ITR 243 **(Kar)**	once satisfaction of reasons for the notice is found sufficient i.e. if the notice u/s 148(2) is found to be valid, then, the AO **MAY DO** reassessment in respect of any other item of income which may have escaped assessment, even though the original reason for issue of notice u/s 148 does not survive. [Contrary Decision: See Case No. 174]
14	Appeals	**2015**	**CIT v. Fortaleza Developers** **(2015)** 374 ITR 510 **(Bom)**	When the order of the first appellate authority is complete and the appeal is pending before the tribunal, the order passed by the AO got merged with the order of the first appellate authority. The very same issue cannot be revised by invoking jurisdiction u/s 263.
15	Appeals	**2015**	**CIT v. Krishna Capbox P. Ltd.** **(2015)** 372 ITR 310 **(All)**	Mere non-mention or non-discussion of enquiry made by the AO in the assessment order CANNOT justify invoking revisionary jurisdiction u/s 263. It can not lead to the assumption that the AO did not apply his mind or that he had not made any enquiry on the subject.

Service Tax

Sl. No.	Topic	Year	CASE	DECISION
1	Basic Concepts	2015	**CCE v. Vijaya Consultants** **2015** (040) STR 232 **(AP)**	**Issuance of Show Cause Notice is the basic requirement to raise Service Tax Demand**. Service Tax CANNOT be demanded by a speaking order after issuing a letter and giving the assessee an opportunity to represent his case along with personal hearing.
2	exemption	2015	**Ccus. & Cex. V. Sachin Malhotra** **2015** (37) STR 684 (**uttarakhand**)	Though RENTING and HIRING may, in a different context, have the same connotation, in the context of rent-a-cab scheme and Hiring, they signify two different transactions for service tax purpose.
3	Demand	2015	**Comm. V. GMK concrete Mixing P. Ltd.**	Preparation of ready mix concrete (RMC) along with pouring, pumping and laying of concrete DOES NOT amount to provision of service.
4	Demand	2015	**Delhi Transport Corp. v. CST** **2015** (038) STR 673 **(Del.)**	The service tax burden can be transferred by contractual arrangement to the other party. However, on account of such arrangement, the assessee cannot ask the Revenue to recover the tax dues from a third party or wait for discharge of the liability by the assessee till it has recovered the amount from its contractors(the third party)
5	Other Provisions	2015	**CCus & CEx. V. Ashok Kumar Tiwari** **2015** (37) STR 727 **(All.)**	The period of limitation or the period within which delay in filing and appeal can be condoned, specified in terms of **months** in statute, **MEANS A CALENDER MONTH AND NOT NUMBER OF DAYS.**
6	Other Provisions	2015	**Chakiat Agencies v. UOI** **2015** (37) STR 712**(Mad.)**	An appeal filed in time but to the wrong authority CANNOT be rejected by the appellate authority for being time barred.
7	Other Provisions	2015	**CST v. Associated Hotels Ltd.** **2015** (37) STR 723 **(Guj.)**	section 85(4) of the Finance Act, 1994 gives ample powers to the Commissioner(Appeals) while hearing and disposing of the appeals and such powers inherently contain the power to remand a proceeding for proper reasons to the adjudicating authority.
8	Other Provisions	2015	**M/s Econ Antri Ltd. v. M/s Rom Industries Ltd. & Anr (SC)**	While computing the period of limitation, the day on which the offence is committed/ date of cause of action has to be excluded.
9	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.
10	**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.**
11	Basic Concepts	2014	**Hotel East park v. UOI** **2014** (35) STR 433(**Chhatisgarh**)	Section 66E(i) of the Finance Act, 1994 is *INTRA VIRES* the Article 366(29A)(f) of the Constitution of India. [Samjh Nahi Aaya???] No VAT can be charged over the amount meant for service and the amount over which service tax has been charged should not subject to VAT. E.g. Rule 2C of the Service Tax(DoV) Rules, 2006 clarifies that in case of restaurant, service is presumed to be 40% on which service tax is charged and value of food is 60% on which VAT is charged.
12	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.**
13	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.
14	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.
15	Basic Concepts	2013	**Tirumala Tirupati Devasthanams V. SC, SCE, SST** 2013(AP.)	The activity of running guest houses is liable to Service Tax **even if it is meant for pilgrims.**
16	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, moto and received a non refundable and annual fees as a consideration. It is taxable as "Franchise Services".

Service Tax

Sl. No.	Topic	Year	CASE	DECISION
17	Basic Concepts	2012	**Rashtriya Ispat Nigam Ltd. v. Dewan Chand Ram saran** 2012 (SC)	Service Tax liability, being an indirect tax liability, can be shifted by a clause entered in the contract between Service Provider & Service Receiver.
18	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
19	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.
20	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.
21	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.
22	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.**
23	exemption	2014	CST v. Zydus 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.
24	Procedures	2014	ACL Educaton 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.
25	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 services, the service tax component would not be subject to TDS u/s 194J.
27	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 exclusive jurisdiction to decide the said questions.
28	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)
29	Valuation	2013	**Intercontinental consultants & Technocrats p. ltd. v. UOI** 2013 (Del)	Expenditure like travel, hotel stay, transportation incurred by service 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 part of taxable value, it may be challenged at the Supreme Court.
30	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 revision of charges already paid.
31	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.
32	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 before 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 information or data which he may be available.

Service Tax

Sl. No.	Topic	Year	CASE	DECISION
33	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 regarding tax liability and divergent views due to conflicting court decisions.
34	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.
35	Demand	2013	**Infinity Infotech Parks Ltd. v. UOI** (Cal.)	Mere contravention of provisions of chapter V or rules framed thereunder 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.
36	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.**
37	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 beyond the limitation period provided In sec 11B of CEA, 1944.**
38	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.
39	Other Provisions	2014	**Astik Dyestuff Pvt. Ltd. v. CCEx & Ccus.** (Guj.)	1. If there is any conflict between the decision of the jurisdictional High court and the CBEC Circular, then decision of the Jurisdictional High Court will be binding to the Department rather than 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.
40	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.
41	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.

Central Excise

Sl. No.	Topic	Year	CASE	DECISION
1	Basic Concepts	2015	**CCE v. Fitrite Packers** **2015** (324) ELT 625 **(SC)**	Printing on jumbo rolls of GI paper as per design and specification of customers with logo and name of product in colourful form AMOUNTS TO manufacture because the printing was not merely a value addition by had transformed the general wrapping paper to special wrapping paper and its end use got confined to only to a specific product of the particular company/ customer.
2	Cenvat Credit	2015	**CCE v. Haryana Sheet Glass Ltd.** **2015** (39) STR 392 **(P & H)**	Outward transportation up to the place of removal falls within the expression "Input Services". Therefore, the assessee is entitled to avail CENVAT credit of service tax paid on outward transportation of goods cleared from factory.
3	Cenvat Credit	2015	**Bansal Classes v. CCE & ST** **2015** (39) STR 967 **(Raj..)**	The assessee, engaged in providing taxable commercial training and coaching services to students, is not eligible for CENVAT credit of the service tax paid on catering, photography and tent services, maintenance and repair of its motor vehicle and travelling expenses.
4	Cenvat Credit	2015	**CCE & ST, LTU v. Rane TRW Steering Systems Ltd** **2015** (39) STR 13 **(Mad.)**	Housekeeping and gardening services availed to maintain the factory premises in an eco-friendly manner fall within the ambit of input services and the assessee is entitled to claim the benefit of CENVAT credit on the same.
5	Demand	2015	**Jay Balaji Jyoti Steels Ltd. v. CESTAT Kolkata** 2015 (37) STR 673 (Ori.)	The amendment made by Finance Act, 2013 in section 37C(1)(a) of CEA, 1944 to include SPEED POST as an additional mode of delivery of notice is **CLARIFICATORY AND A PROCEDURAL AMENDMENT** and hence, **WOULD HAVE RETROSPECTIVE EFFECT**
6	Demand	2015	**Sanjay Industrial Corporation v. CCE** 2015 (318) ELT 15 **(SC)**	In case the revenue authorities themselves have doubts about the dutiability of a product, Extended period of limitation CAN NOT be invoked u/s 11A alleging that assessee has suppressed the facts.
7	SSI	2015	**CCE v. Otto Bilz (India) Pvt. Ltd** **2015** (324) ELT 430 **(SC)**	Where an assessee is using a foreign brand name assigned to it by the brand owner with right to use the same in India exclusively, he is using the trade mark in its own right as its own trade mark and therefore, it could not be said that it was using the trade mark of another person. Thus, the assessee is entitled to SSI exemption.
8	SSI	2015	**CCE v. Honda Siel Power Products Ltd** **2015** (323) ELT 644 **(SC)**	To avail the benefit of exemption notification, the assessee is required to follow the conditions of the notification STRICTLY. If there is a condition that duty is to be paid in either in cash or through account current, goods CANNOT be cleared through utilization of CENVAT credit.
9	Export Procedures	2015	**Spentex Industries Ltd. v. CCE** **2015** (324) ELT 686 **(SC)**	Rule 18 of Central Excise Rules, 2002 allows export rebate of excise duty paid on both inputs as well as the final product manufactured from such inputs. [This case overrules the Rajasthan High court's decision in Rajasthan Textile Mills v. UOI (2013)]
10	Gen. Procedures	2015	**Ceat Limited v. CCE & C** 2015 (317) ELT 192 (Bom.)	If amount of differential duty is paid in full on provisional basis before the final assessment order is passed, provisions of rule 7(4) will not be applicable and hence, the interest would not be payable.
11	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.
12	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.
13	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.
14	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.
15	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) marely results in improvement of quality- no change in characteristic of bitumen and no distinct commodity emerged-not Manufacture

Central Excise

Sl. No.	Topic	Year	CASE	DECISION
16	Basic Concepts	2012	**Comm. vs. Steel Authority of India Ltd. (2012)** 283 E.L.T. A112 (SC)	The process of mining iron from mines and subjecting to process of crushing, grinding, screening and washing so as to remove foreign materials bring into existence a new and different article having a distinctive name, character or use and thus does not amount to 'Manufacture'
17	Basic Concepts	2012	**Delta Power Solution India Pvt. Ltd.** 2012 (280) ELT 567 (AAR)	Battery cells connected with clamps and metal connectors to function as a battery bank does not amount to manufacture, since function and use of the batteries remains the same and not new product comes into existence.
18	Basic Concepts	2011	**CCE vs. GTC Industries Ltd.** 2011 (266) ELT 160 (bom.)	The cutting and embossing did not transform alluminium 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.
19	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.
20	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 Repairing process and could not to said to be a by product of manufacturing process, hence it not liable to excise Duty.
21	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.
22	Basic Concepts	2011	**Usha Rectifier Corp. (I) Ltd. vs. CCE**, 2011 (263) ELT 655 (SC)	Testing equipment made by assembling bought out items & components in the factory for testing the final product i.e. Captive use being saleable and marketable as confirmed by the assessee is liable to excise duty.
23	Basic Concepts	2010	**Bata India Ltd. vs. CCE**, 2010 (252) ELT 492 (SC)	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
24	Basic Concepts	2010	**CCE vs. Solid and Correct Engg. Works and ors** 2010 (252) ELT 481 (SC)	The machine was fixed by nuts and bolts to a foundation not because the intention was to permanently attach it to the earth, but a foundation was necessary to provide a wobble free operation to the machine. Thus, the machinery was not an immovable property and hence duty would be liable.
25	Basic Concepts	2010	**CCE vs. Soni Entertainment (I) Pvt. Ltd.**2010 (249) ELT 341 (bom.)	Activity of packing of imported compact discs in jewel box(transparent plastic cases) along with inlay card(details of content) did not amount to manufacture since the compact disc had been complete and finished when imported
26	Basic Concepts	2010	**CCE vs. Tarpaulin International** 2010 (256) ELT 481 (SC)	**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
27	Basic Concepts	2010	**Nicholas Piramal india Ltd. vs. CCE**, 2010 (260) ELT 338 (SC)	A product can be marketable even if it has a short shelf life.
28	**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.**
29	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.
30	Valuation	2013	**CCE v. Prag Bosimi Synthetics Ltd. (Gau.)**	Cenvat Credit of duties, other than NCCD can be used to pay NCCD.
31	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.
32	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**.
33	Valuation	2012	**Tata Motors Ltd. v UOI** 2012 (286) ELT 161 (Bom)	Pre-delivery Inspection and after sales Service Charges can not be included in Assessable value when they are not charged by the manufacturer from the dealer.

Central Excise

Sl. No.	Topic	Year	CASE	DECISION
34	Cenvat Credit	2014	**Astik Dyestuff Pvt. Ltd. V. CCEx. & Cus.** 2014 (34) STR 814 (Guj.)	i) If there is any conflict between the decision of the jurisdictional High Court and the CBEC Circular, then decision of the jurisdictional High Court will be binding to the Department rather than CBEC Circular. ii) Merely because there might be a contrary decision of another High Court is no ground to refer the matter to the Larger Bench. iii) 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.
35	Cenvat Credit	2014	**Bharti Airtel Ltd. V. CCEx. Pune III** 2014 (35) STR 865 (Bom.)	**The mobile towers and parts thereof and shelters / prefabricated buildings are neither capital goods under rule 2(a) nor 'Inputs' under rule 2(k) of the CCR. Hence, CENVAT credit of the duty paid thereon by a cellular mobile service provider was not admissible.**
36	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, Port is to be considered as the place of removal. However, the services of overseas agent is not input service to avail CENVAT credit.
37	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.**
38	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".**
39	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.
40	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.**
41	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.
42	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 having separate registration.
43	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**.
44	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.**
45	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 with final Product.
46	Cenvat Credit	2010	**Ashok Ku. H. Fulwdhya 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.**
47	Cenvat Credit	2010	**CCE v. Stelko Strips Ltd.** 2010 (255) ELT 397 (P & H)	If the duty paid character of inputs, there 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

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Central Excise

Sl. No.	Topic	Year	CASE	DECISION
48	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.
49	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.
50	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.)}
51	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 issuing SCN.
52	Demand	2013	**CCEx V. Balaji Trading Co.** 2013 (Del.)	Penalty u/r 25 of CER,02 could be imposed only on a Producer, Manufacturer, Registered person of a W/H or a registered dealer. Where the manufacturer clandestinely removes the goods and stores them with a firm for sales, The firm is not payable to pay penalty u/r 25
53	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.
54	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.
55	Demand	2012	**Jay Kumar Lohani V. CCE** 2012 (M.P.)	There is no legal provision requiring authorities to first adjudicate the notice issued regarding confiscation and only thereafter issue SCN for recovery of dues and penalty.
56	Demand	2012	**Nanumal Glasssworks 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 meaning of Sec. 37C,the date of pronouncement of order would be deemed to be the date of Service of Order.
57	Demand	2012	**Raghunath International Ltd. V UOI** 2012 (All.)	Additional Director General/ Director General of Central Excise Intelligence is a CEO u/s 2(b) of CEA, 1944 and is fully authorised to issue SCN.
58	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.
59	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.
60	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.
61	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.)**
62	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
63	Refund	2011	**CCE V. Techno Rubber Industries pvt. Ltd.** 2011 (Kar.)	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 department is bound to refund the excess duty the assessee-seller.
64	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.**
65	Appeals	2014	**M/s Venus Rubbers v. A.CCE, Coimbatore**	The Commissioner (Appeals) has no authority to entertain the application for review of his own order.

Central Excise

Sl. No.	Topic	Year	CASE	DECISION
66	Appeals	2014	**Metal Weld Elecrodes 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.
67	**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.**
68	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.
69	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.
70	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.
71	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 construction work at such site".
72	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 treated 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 the CESTAT ought not to have mixed the issue with the separate application filed for stay
73	Appeals	2012	**Raja Mechanical co. Ltd. v. CCE, Del** 2012 (SC)	Where the First Appellate 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 authority.
74	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.
75	Appeals	2011	**CCE V. RDC Concrete India pvt. Ltd.** 2011 (SC)	In pursuance of a rectification Application, CESTAT can not reappreciate the evidence and reconsider its legal view taken earlier.
76	SSI	2013	**CCE v. Australian Foods India P Ltd.** SC	The manufacture 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.
77	SSI	2012	**Bonanzo Engg. & Chemical P. Ltd. V. CCE** 2012 (SC)	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.**
78	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.
79	SSI	2010	**CCE v. Deora Engg. Works** 2010 (P & H)	The clearances of two firms having common brand name, goods being manufactured in the same factory premises, having common management and accounts etc. can be clubbed for the purpose of SSI Exemption.
80	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.**
81	Classfication	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.
82	Classfication	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>
83	Classfication	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".

Central Excise

Sl. No.	Topic	Year	CASE	DECISION
84	Classfication	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'.
85	exemptions	2013	**CCE v. Xenon (Jhar.)**	Where the Dubious Co. did not undertake any transaction, penalty could not be levied on the same for transactions undertaken by the original company.
87	Notifications, Circulars	2013	**S & S Power Switch Gear Ltd. v. CCE(Mad.)**	Demand cannot be raised for miss-classification i.e. not following the classification specified by a circular for a period prior to the date of circular.
88	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.
89	Export Procedures	2013	**UM Cables Ltd. v. UOI (Bom)**	Rebate claim can not be denied early for non production of original & duplicate copies of ARE-1, when evidence for export of goods is available i.e. {Conditions-Mandatory & Procedures-Recommendatory}
90	Sett. Comm.	2014	**Vadilal Gases Ltd. V. UOI** 2014 (301) ELT 321 (Guj.)	i) Where a Settlement application filed u/s 32E(1) of the CEA, 1944 is not accompanied with the additional amount of excise duty along with interest due, Settlement Commission can pass a final order rejecting the application and abating the proceedings before it. ii) If the earlier application was dismissed on technical defect 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.

Customs

Sl. No.	Topic	Year	CASE	DECISION
1	Levy	2015	**Aidek Tourism Services P. Ltd. v. CCus.** **2015** (318) ELT 3 **(SC)**	The importer would be entitled to payment of concessional/ reduced or NIL rate of countervailing duty if any notification is issued providing exemption/ remission of excise duty with respect to a like article if produced/ manufactured in India.
2	Classification	2015	**State of Punjab v. Nokia India P. Ltd.** **2015** (315) ELT 162 **(SC)**	<u>The mobile battery charger is an accessory to mobile phone and not an integral part of it.</u> Further, battery charger cannot be held to be a composite part of the cell phone, but is an independent product which can be sold separately without selling the Cell Phone. <u>**Thus, Concessional rate of tax applicable on cell phones is not applicable to the mobile battery chargers.**</u>
3	Refunds	2015	**Parimal Ray v. CCus.** **2015** (318) ELT 379 **(Cal.)**	Any sum paid to the government by mistake is not duty or excess duty but is simply money paid to the account of Government. Therefore, limitation of one year applicable to refunds of customs duty will not apply to refunds of amount paid to the Government by mistake.
4	Levy	2015	**Mangalore Refinery & Petrochemicals Ltd. v. Ccus.** **2015 (323) ELT 433 (SC)**	In case of import of crude oil, Customs duty is payable on the basis of the quantity received into shore tanks in India and NOT on the basis of the quantity of oil shown in the bill of lading.
5	Basic Concepts	2011	**Tirupati Udyog Ltd. v. UOI** **2011** (272) ELT 209 **(AP)**	The clearance of goods from DTA to special Economic Zone is not liable to export duty either under the SEZ Act, 2005 or under the Customs Act, 1962.
6	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.
7	Levy	2010	**CCE v Decorative Laminates (I) P Ltd** **2010** (257) ELT 61 **(Kar.)**	When the goods are not cleared within the period or extended period as given by the authorities, their continuance in the warehouse will not permit the remission of duty u/s 23 of the Act, as it would be a case of goods improperly removed from the warehouse as per sec. 72(1)(b) read with sec. 71.
8	Import/ Export	2013	**CCus. V. Shreeji Overseas (I) Pvt Ltd** **2013** (289) ELT 401 **(Guj.)**	The time-limit prescribed u/s 48 for clearance of the goods within 30 day cannot be read into section 46 and it cannot be inferred that section 46 prescribes any time-limit for filing of bill of entry.
9	Import/ Export	2012	**In Re: Hemal K. Shah** **2012** (275) ELT 266 **(GOI)**	The smuggled goods CANNOT BE re-exported from the customs area without formally getting them released from confiscation.
10	Import/ Export	2011	**Manish Lalit Ku. Bavishi v. Add. DIR. General, DRI** **2011** (272) ELT 42 **(Bom.)**	Revenue Officers are mandatorily required to make available the copies of the documents asked for by the assessee which were seized during the course of the seizure action.
11	Import/ Export	2010	**Ccus. (Prev.), Mumbai v. M. Ambalal & Co.** **2010** (260) ELT 487 **(SC)**	The Smuggled goods could not be considered as 'Imported goods'. Thus, the benefit of exemption meant for imported goods CANNOT be given to the Smuggled goods.
12	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.
13	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.
14	Demands	2013	**Uniworth Textiles Ltd. v. CCEx** **2013** (288) ELT 161 **(SC)**	Extended period of limitation for demand of Customs duty CANNOT BE invoked in a case where the assessee had sought a clarification about exemption from a wrong authority. Something more must be shown to construe the acts of the assessee as collusion or wilful misstatement or suppression of facts.
15	Demands	2012	**Thakker Shipping P Ltd. v. CCus.** **2012** (285) ELT 321 **(SC)**	The Tribunal is competent to invoke section 129A(5) where an application u/s 129D(4) had not been made within the prescribed time and condone the delay in making such application if it was satisfied that there was sufficient cause for not presenting it within that period.

Customs

Sl. No.	Topic	Year	CASE	DECISION
16	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.
17	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
18	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.
19	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.
20	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 con not be raised in an appeal.
21	Refunds	2013	**KSJ Metal Impex P. Ltd. v. Under Secretary (cus.)** **2013** (294) ELT 211 **(Mad.)**	The provisions applicable to normal refunds of Duty/Tax and interest thereon may apply to refunds of duty/tax and interest thereon arising as a result of exemption granted by way of exemption notifications as well.
22	Classification	2012	**Keihin Penalfa Ltd v. CCus.** **2012** (278) ELT 578 **(SC)**	Where a classification (under a Customs Tariff Head) is recognized by the Government in a notification at any point of time, the same CAN BE made applicable in a previous classification in the absence of any conscious modification in the tariff.
23	Classification	2010	**M/s CPS Textiles P Ltd. v. JC** **2010** (255) ELT 228 **(Mad.)**	1) The description of the goods as per the documents submitted along with the Shipping Bill WOULD BE a relevant criterion for the purpose of classification, if not otherwise disputed on the basis of any technical opinion or test.
24	Seizure	2014	**Purushottam Jajodia v. Director of Revenue Intelligence** **2014** (307) ELT 837 **(Del.)**	Where the assessee did not RECEIVE the notice u/s 124(a) within the time stipulated in section 110(2) of the Act, such notice will not considered to be "given" by the Department within the stipulated time. Consequently, the Department was directed to release the goods seized.
25	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.
26	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.
27	Settlement Commission	2010	**Sanghvi Reconditioners P Ltd. v UOI** **2010** (251) ELT 3 **(SC)**	Having opted to get customs duty liability settled by the Settlement Commission, **the appellant could not be permitted to dissect the Settlement Commission's order with a view to accept what is favourable to them and reject what is not.**
28	Settlement Commission	2010	**UOI v. CCus. & CCEx. Sett. Comm.** **2010** (258) ELT 476 **(Bom.)**	The Settlement commission HAS JURISDICTION to deal with the question relating to the recovery of drawback erroneously paid by the Revenue.
29	Misc. Provisions	2013	**Anita Grover v. CCEx.** **2013** (288) ELT 63 **(Del.)**	It is only the defaulter against whom steps might be taken for the recovery of the dues. Thus, a former director of a company CANNOT be held liable for the recovery of the customs dues of such company.
30	Misc. Provisions	2013	**Vishnu M Harlalka v. UOI** **2013** (294) ELT 5 **(Bom)**	**Department is liable to pay interest** on delayed refund of sale proceeds of auction of seized goods after adjustment of expenses and charges u/s 150 of the Customs Act and further adjustment of fine and penalty as adjudicated by it.

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