

INCOME TAX

Sl. No.	Chapter	Year	CASE	DECISION
1	Basic Concepts	2016	CIT v. St. Peter's Educational Society (2016) 385 ITR 66 (SC)	1. Institutions engaged in providing specialised training in certain fields and awarding diplomas and certificates are also eligible for tax exemption u/s 10(23C)(vi). 2. It is not mandatory for such institutions to impart education in formalized manner or conduct only recognized educational courses. 3. When corporates depute employees for gaining specialized knowledge such imparting of knowledge by the institution would not mean that the institution is engaged in the activity of general public. 4. <u>Making of profit incidentally will not make the institution as existing for making profit.</u>
2	Basic Concepts	2016	Rayala Corporation P Ltd. v. Asstt. CIT (2016) 386 ITR 500 (SC)	When the business of the company is to lease out its property and earn rent therefrom, the rental income earned by the company is chargeable to tax as its business income and not income from house property.
3	Basic Concepts	2016	CIT v. Society for the Promotion of Education (2016) 382 ITR 6 (SC)	In case of non-disposal of application u/s 12A within the period of 6 months, the trust would be deemed to be registered after 6 months from the date of application.
4	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 would be goods liable to Sales Tax.
5	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.
6	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.
7	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.
8	Basic Concepts	2010	CIT vs. Saurashtra Cements Ltd. (2010) 325 ITR 422 (SC)	<u>Liquidated damages received</u> by the company from a supplier of plant <u>for failure to supply machine</u> to the company within the stipulated time is not in the ordinary course of business, hence it is a Capital Receipt.
9	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.
10	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.
11	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.
12	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.
13	Salaries	2012	CIT vs. Shankar Krishnan (2012) 349 ITR 685 (Bom.)	<u>Notional interest on security deposit given</u> to the landlord in respect of residential premises taken on rent <u>by the employer</u> and provided to the employee <u>can not be included</u> in the perquisite value of rent free accommodation as per <u>Rule 3</u>
14	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 <u>if the perquisite value</u> for free/concessional educational facility <u>exceeds Rs. 1000 per month per child, the whole perquisite shall be taxable</u> in the hands of employee.

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15	House Property	2015	Chennai Properties and Investment Ltd. v. CIT (2015) 373 ITR 673 (SC)	Income from letting out of properties by a company, whose main object as per its MOA is to acquire and let out properties would be taxable as its Business Income and NOT as Income from House Property.
16	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.
17	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.
18	PGBBP	2016	Shasun Chemicals & Drugs Ltd. Vs. CIT (2016) 388 ITR 1 (SC)	Where payment of Bonus due to employees is paid to a trust and such amount is subsequently paid to the employees before the stipulated due date, it would be allowable u/s 36(1)(ii) while computing business income.
19	PGBBP	2016	Shyam Burlap Co Ltd. Vs. CIT (2016) 380 ITR 151 (Cal)	The compensation paid to tenants for vacating the premises to facilitate the assessee (where the main object of the assessee is to acquire, develop, sale and letting out of properties) to derive higher rent by re-letting out the premises, is deductible as revenue expenditure.
20	PGBBP	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 power lines remained the property of UPPCL, is deductible as Revenue Expenditure.
21	PGBBP	2015	CIT v. Henkel Spic India Ltd. (2015) 379 ITR 322 (SC)	The interest income on share application money deposited with a bank accrues to the company only in the assessment year in which the allotment is completed.
22	PGBBP	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.
23	PGBBP	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 "Income from House Property".
24	PGBBP	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.
25	PGBBP	2015	Taparia Tools Ltd. Vs. Joint CIT (2015) 372 ITR 605 (SC)	Interest PAID UPFRONT to the debenture holders CAN BE allowed as deduction in the first year itself even if such interest is shown as deferred revenue expenditure in the books of accounts.
26	PGBBP	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
27	PGBBP	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.
28	PGBBP	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.
29	PGBBP	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
30	PGBBP	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.

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31	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% .
32	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.
33	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.
34	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"
35	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.
36	PGBP	2013	Confederation of Indian Pharmaceutical Industry(SSl) v. CBDT (2013) 353 ITR 388 (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.
37	PGBP	2013	I.C.D.S. Ltd. Vs. CIT (2013) 350 ITR 527 (SC)	<u>The assessee "Lessor" is entitled to claim depreciation on leased vehicles</u> since it has satisfied both the requirements of sec. 32, namely ownership of the vehicle and its usage in the business. <u>It cannot be denied</u> to the lessor <u>on the grounds that the vehicles are registered in the name of the lessee and the lessor is not the actual user of the vehicle.</u>
38	PGBP	2012	Areva T and D India Ltd. Vs. ACIT (2012) 345 ITR 421 (Delhi)	The <u>Business contracts, business information etc.</u> acquired under the slump sale agreement by the assessee <u>are</u> in the nature of <u>intangible assets under the category "other business and commercial rights of similar nature" specified in sec. 32(1)(ii) and are accordingly eligible for depreciation.</u>
39	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
40	PGBP	2012	CIT Vs Andhra Ferro Alloys Pvt. Ltd. (2012) 349 ITR 255 (AP)	Unpaid <u>electricity charges</u> cannot be treated as 'fees' to attract disallowance under section 43B i.e. to be allowed on payment basis only.
41	PGBP	2012	CIT Vs. Smifs Securities Ltd. (2012) 348 ITR 302 (SC)	<u>Goodwill arised in the process of amalgamation is an asset under explanation 3(b) to sec 32(1) under "any other assets and commercial rights" and depreciation is allowable.</u>
42	PGBP	2011	CIT Vs ITC Hotels Ltd. (2011) 334 ITR 109 (Ker.)	The <u>expenditure incurred for issue and collection of convertible debentures</u> is to be treated as <u>revenue Expenditure</u> . Note : It may be noted that Ahmedabad High court in <u>Banco Products (India) Pvt. Ltd. Vs. CIT 1999</u> , held that since the convertible debentures have characteristics of equity shares, such debentures cannot be termed as debt. Therefore the <u>proportionate issue exp</u> of such debentures that <u>relate to the equity base has to be treated as Capital Expenditure</u> .
43	PGBP	2011	CIT Vs Priya Village Roadshows Ltd. (2011) 332 ITR 594 (Delhi)	<u>Expenditure incurred on feasibility study</u> conducted for examining proposals for technological advancement relating to existing business, <u>where the project was abandoned without creating a new asset is a revenue expenditure.</u>
44	PGBP	2011	Federal Bank Limited Vs. ACIT (2011) 332 ITR 319 (Kerala)	<u>EPABX and Mobile Phones can not be treated as Computers to be entitled to higher depreciation @ 60%.</u>
45	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.
46	PGBP	2010	CIT Vs Hindustan Zinc Ltd. (2010) 322 ITR 478 (Raj.)	<u>Expenditure</u> incurred <u>on alteration of a Dam (Constructed by the state Govt.)</u> to ensure adequate supply of water for his business activities is allowable as <u>revenue expenditure u/s 37.</u>
47	PGBP	2010	CIT Vs Neelavathi and others (2010) 322 ITR 643 (Karn.)	<u>Payment to police personnel and Gundas</u> to keep them away from the business Premises <u>is illegal and hence not deductible.</u>

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48	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.
49	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.
50	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.
51	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.
52	Capital Gains	2016	CIT v. V.S. Dempo Company Ltd (2016) 387 ITR 354 (SC)	When the depreciable asset is held for more than 36 months and the capital gains are re-invested in long term specied assets within the specified period, exemption u/s 54EC cannot be denied. Sec. 54EC does not make any distinction between depreciable and non-depriciable asset.
53	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.
54	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.
55	Capital Gains	2013	CIT v. Kamal Wahal (2013) 351 ITR 4 (Delhi)	Exemption u/s 54F can be claimed in new residential house purchased by assessee exclusively in the name of his Wife.
56	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.
57	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.
58	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.
59	Capital Gains	2012	CIT v. Ravinder Kumar Arora (2012) 342 ITR 38 (Delhi)	Exemption u/s 54F can be claimed in new residential house purchased by assessee of which his Wife is also a co-owner.
60	Capital Gains	2012	CIT v. Sambandam UdayKumar (2012) 345 ITR 389 (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.
61	Capital Gains	2012	P. P. Menon v. CIT 2012 (Ker.)	The period of holding of the asset received by the assessee - partner on dissolution of the firm has to be reckoned only from the date of dissolution of the firm
62	Capital Gains	2011	CIT v. Rajiv Shukla (2011) 334 ITR 138 (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.
63	Capital Gains	2010	CIT v. Gurnam Singh (2010) 327 ITR 278 (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.
64	Capital Gains	2010	Hindustan Unelever Ltd. v. DCIT (2010) 325 ITR 102 (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.

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65	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.
66	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.
67	Other Sources	2012	Sudhir Nagpal v. ITO (2012) 349 ITR 636 (P & H)	The income from letting out the plants is assessable u/s 56 as Income from other sources and not under the head Income from house property.
68	Other Sources	2011	CIT v. Manjoo & Co. (2011) 335 ITR 527 (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.
69	Other Sources	2011	CIT v. Parle Plastics Ltd. (2011) 332 ITR 63 (Bom.)	Where lending of money was substantial part of the business, the money given by it by way of advance or loan to the assessee could not be regarded as a dividend, as it had to be excluded from the definition of Dividend under specific exclusion u/s 2(22).
70	Other Sources	2011	Indcom v. CIT(TDS) (2011) 335 ITR 485(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 assessee is not liable to deduct tax u/s 194E. The TDS provisions u/s 195 would be attracted and tax would be deductible at the rates in force.
71	Other Sources	2011	Pradip Kumar Malhotra v. CIT (2011) 338 ITR 538 (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.
72	Other Sources	2010	Madras Gymkhana Club v. DCIT (2010) 328 ITR 348 (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.
73	Other Sources	2009	CIT v. Ambassador Travels P. Ltd. (2009) 318 ITR 376 (Delhi)	Provision of Deemed Dividend shall not be attracted i.r.o. Financial transactions entered into in the normal course of business.
74	TDS	2016	CIT v. Bhagat Construction Co (P) Ltd. (2016) 383 ITR 9 (SC)	The levy of interest u/s 234B is automatic when the conditions specified therein are satisfied and the assessment order is accompanied by the prescribed form containing the calculation of interest payable. Any specific direction for payment of Interest is not required.
75	TDS	2016	CIT v. Kotak Securities Ltd. (2016) 383 ITR 1 (SC)	Transaction charges paid to BSE by its members are not for technical services but are in the nature of payments made for facilities provided by the stock exchange. Therefore, such payments would not attract the provisions of TDS u/s 194J.
76	TDS	2016	CIT v. Priya Blue Industries (P) Ltd. (2016) 381 ITR 210 (Guj.)	Items of finished products from ship breaking activity which are usable ' <u>as such</u> ' CAN NOT be treated as "Scrap" to attract provisions for tax collection at source under section 206C.
77	TDS	2016	CIT v. V. S. Dempo & Co P Ltd. (2016) 381 ITR 30 (Bom) (FB)	Section 172 dealing with shipping business of Non-residents contains a <u>non-obstacle clause</u> and applies both for the purpose of levy and recovery of tax. Therefore, there would be <u>no obligation on the payer-assessee to deduct the tax at source u/s 195 on payment of Demurrage charges to the Non-resident Shipping company.</u>
78	TDS	2014	CIT V. Hindustan Lever Ltd. (2014) 361 ITR 001 (Kar.)	where the assessee fails to deduct tax at source u/s 194B i.r.o the winnings, which are WHOLLY IN KIND, he CAN NOT be deemed as an assessee in default u/s 201. However, if the assessee fails to assure that tax is paid before the winnings are released in favour of the winner, penalty under sec. 271B and prosecution u/s 276B would be attracted.
79	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.
80	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

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81	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.
82	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
83	TDS	2014	UCO Bank v. DCIT (2014) 369 ITR 335 (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
84	TDS	2013	Ajmer Vidyt Vitran Nigam Ltd 2013) 353 ITR 640 (AAR)	The transmission, wheeling and SLDC charges paid by a company engaged in distribution and supply of electricity to the transmission company does not attract TDS provisions u/s 194J or 194C.
85	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.
86	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
87	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.
88	TDS	2011	CIT v. Qatar Airways (2011) 332 ITR 253 (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.
89	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.
90	TDS	2010	CIT v. Japan Airlines co. Ltd. (2015) 377 ITR 372 (SC)	Landing and parking charges paid by an airline company to the Airports Authority of India is NOT only "Rent" within the meaning of 194-I. Rather, the charges would get attracted under the provisions of section 194C
91	Deduction	2016	CIT v. Meghalaya Steel Ltd (2016) 383 ITR 217 (SC)	Transport subsidy, Interest subsidy and power subsidy from government were revenue receipts which were reimbursed to the assessee for elements of cost relating to manufacture or sale of their products. Accordingly, these subsidies qualify for deduction u/s 80-IB.
92	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.
93	Deduction	2015	CIT v. Manipal Health Systems P Ltd. (2015) 375 ITR 509 (Kar)	The consultancy charges paid to doctors rendering professional service would be subject to tax deduction u/s 194J and NOT u/s 192.
94	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.
95	Deduction	2013	CIT v. Orchev Pharma P. Ltd. (2013) 354 ITR 227 (SC)	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. Similar decision in Liberty India v. CIT 2009 (SC)
96	Deduction	2012	CIT v. Swarnagiri Wire Insulations P. Ltd. (2012) 349 ITR 245 (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.
97	Deduction	2011	Praveen Soni v. CIT (2011) 333 ITR 324 (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.

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98	Deduction	2010	CIT v. Nestor Pharma. Ltd/Sidwal Refrigerations ind Ltd. v. DCIT (2010) 322 ITR 631 (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.
99	Ass. Procedure	2016	CIT v. Trans Asian Shipping Services P Ltd. (2016) 385 ITR 637 (SC)	The requirement of producing a certificate would not apply when entire ship is not chartered and the arrangement pertains only to purchase of slots, slots charter etc. Accordingly, income from slot charter arrangement in other ships can be computed applying the special provisions under chapter XII-G.
100	Ass. Procedure	2015	Amarnath Agrawal v. CIT (2015) 371 ITR 183 (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.
101	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
102	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.
103	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. <u>[Contrary Decision: See Case Ranbaxy Laboratories Ltd. v. CIT 2012 (Delhi)*]</u>
104	Ass. Procedure	2014	Allanasons Ltd. V. Dy. CIT (2014) 369 ITR 648 (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.
105	Ass. Procedure	2014	CIT V. Govindbhai Mamaiya (2014) 367 ITR 498(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).
106	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 .
107	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.)]
108	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. <u>[Contrary Decision: See Case Ranbaxy Laboratories Ltd. v. CIT 2012 (Delhi)*]</u>
109	Ass. Procedure	2014	CIT v. PP Engg. Work (2014) 369 ITR 433(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.
110	Ass. Procedure	2014	Hemant Kumar Sindhi v. CIT (2014) 364 ITR 555 (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.
111	Ass. Procedure	2014	Samsung India Electronics Pvt. Ltd. v. DCIT (2014) 362 ITR 460(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.

INCOME TAX

Sl. No.	Chapter	Year	CASE	DECISION
112	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.
113	Ass. Procedure	2012	ACIT v. ICICI Securities Primary Dealership Ltd. (2012) 348 ITR 299 (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).
114	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.
115	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.
116	Ass. Procedure	2012	Smt. A. Kowsalya Bai v. UOI (2012) 346 ITR 156 (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 while filing declaration u/s 197A as required by sec. 206AA.
117	Ass. Procedure	2012	Vipin Walia v. ITO (2016) 382 ITR 19 (Del.)	Issue of notice on the legal representatives beyond the limitation time would render the reassessment proceedings invalid.
118	Ass. Procedure	2011	CIT v. Govind Nagar Sugar Ltd (2011) 334 ITR 13 (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.
119	Ass. Procedure	2011	CIT v. Haryana State Handloom & Handicrafts Corp. Ltd. (2011) 336 ITR 669 (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).
120	Ass. Procedure	2011	H. K. Buildcon Ltd. v. CIT (2012) 339 ITR 535 (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.
121	Ass. Procedure	2011	JCIT v. Rolta India Ltd (2011) 330 ITR 470 (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.
122	Ass. Procedure	2011	Lodhi Property Company Ltd. V. Under Secretary ITA-II, Deptt. Of Revenue (2010) 323 ITR 441 (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.)
123	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 N. Govindaraju v. ITO*]
124	Ass. Procedure	2010	Aventis Pharma Ltd. v. ACIT (2010) 323 ITR 570(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.
125	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.
126	Ass. Procedure	2010	CIT v. Tony Electronics Ltd. (2010)320 ITR 378(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.

INCOME TAX

Sl. No.	Chapter	Year	CASE	DECISION
127	Ass. Procedure	2010	CIT vs. Anil Hardware Store (2010) 323 ITR 368 (HP)	Where the partnership deed does not specify the remuneration payable to each individual working partner but lays down the manner of fixing the remuneration, the assessee firm IS ENTITLED to deduct the remuneration paid subject to the limits specified u/s 40(b)(v).
128	Ass. Procedure	2009	Sind Co-operative Housing Society Vs. ITO (2009) 317 ITR 47 (Bom)	Transfer fees received by a co-operative society from its incoming and outgoing members is not liable to tax on the ground of principle of mutuality.
129	Ass. Procedure	2006	Goetze (India) Ltd v. CIT (2006) ITR 323 (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. Similar decision in Orissa Rural Housing Devlpt. Co. Ltd v. ACIT (2012) 343 ITR 316 (Orissa)
130	Appeals	2016	ITC Ltd. v. CIT (2016) 384 ITR 14 (SC)	Since the contract of employment is not the proximate cause for the receipt of TIPS by the employee from a customer hence, it would be outside the dragnet of section 15 (Salary) and sec. 17 (Profit in lieu of salary). Therefore, no liability to deduct tax at source u/s 192 arises from the amount of tips collected and distributed to employees.
131	Appeals	2016	CIT v. Amitabh Bachchan (2016) 384 ITR 200 (SC)	Revision u/s 263 CAN BE MADE on the ground that the order is passed without making inquiries or verification which should have been made.
132	Appeals	2016	CIT v. Subrata Roy (2016) 385 ITR 570 (SC)	When the order passed by the High Court is not an ex-parte order required for invoking the provisions of the code of Civil Procedure, 1908, the High Court did not have the jurisdiction to recall the order passed by it previously.
133	Appeals	2016	CIT v. New Mangalore Port Trust (2016) 382 ITR 434 (Karn.)	Original assessment order u/s 143(3) which was revised u/s 264 CANNOT be later on subjected to revision u/s 263.
134	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.
135	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.
136	Appeals	2015	CIT v. Meghalaya Steels Ltd. (2015) 377 ITR 112 (SC)	The High Court <u>HAVE</u> an inherent power under the Income Tax Act, 1961 to review an earlier order passed on merits.
137	Appeals	2014	Bombay HC ruling in CIT v. Lark Chemicals Ltd. (2014) 368 ITR 655	The jurisdiction u/s 263 could not be assumed on issues which were not the subject matter of issues dealt with in the order of reassessment but were part of the original assessment, for which the period of limitation expired.
138	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.
139	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.
140	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.
141	Penalties	2012	CIT v. Triumph International Finance (I.) Ltd. (2012) 345 ITR 270 (Bom.)	Repaying a loan merely by passing adjustment entries in its books of accounts against amount receivable is a contravention of Sec. 269T liable for penalty u/s 271E. However, if the transaction is bonafide in nature being a normal business transaction and has not been made to avoid tax, assessee can show a reasonable cause u/s 273B for default and avoid penalty.

INCOME TAX

Sl. No.	Chapter	Year	CASE	DECISION
142	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.
143	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.
144	Advance Rulings	2016	Hyosung Corporation v. AAR (2016) 382 ITR 371 (Del.)	The rejection of application for advance ruling by AAR is tenable in law where <u>notice u/s 142(1) along with detailed questionnaire</u> was issued BEFORE the date of filling of such application. Mere issue of notice u/s 143(2) in pre-printed format will not amount to 'already pending' proceedings for the purpose of applying proviso to sec. 245R(2).
145	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
146	Misc.	2010	UOI v. Bhavcha Machinery & Others (2010) 320 ITR 263 (MP)	When there were sufficient grounds for delay in filling the return of Income and such delay was not <u>WILLFUL</u> , prosecution proceedings u/s 276CC CAN NOT be attracted.
147	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.

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	Basic Concepts	2014	CCE & ST v. Garg Aviations Ltd. 2014 (35) STR 441 (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.
3	Basic Concepts	2014	Hotel East park v. UOI 2014 (35) STR 433(Chhatisgarh)	Section 66E(i) of the Finance Act, 1994 is <u>INTRA VIRES</u> the Article 366(29A)(f) of the Constitution of India. [Samajh 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.
4	Basic Concepts	2014	Indian coffee Workers' Co-op. Society Ltd. v. CCE 2014 (34) STR 546 (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.
5	Basic Concepts	2012	Mayo College Gen. Council V. CCEx (Appeals) 2012 (28) STR 225 (Raj.)	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".
6	Basic Concepts	2012	Rashtriya Ispat Nigam Ltd. v. Dewan Chand Ram saran 2012 (26) STR 289 (SC)	<u>Service Tax liability, being an indirect tax liability, can be shifted by a clause entered in the contract between Service Provider & Service Receiver.</u>
7	Basic Concepts	2011	Kishore K.S. v. Cherthala Municipality 2011 (24) STR 538 (Kar.)	Where rooms are rented out by Municipality , It can pass the burden of Service Tax to the Service Receivers i.e.. Tenants.
8	POP	2016	Universal Services India (P) Ltd., In re 2016 (42) STR 585 (AAR)	The applicant proposes to provide Payment Processing Services (i.e. collection of money from customers in India using indian Credit/Debit Cards and remittance thereof) to a US Based company which provides name registration, web hosting, designing and other services to customers in India. AAR held that the Place of Provision of Services would be location of receipt of service i.e. outside India as per rule 3 of POPS and such service will also qualify as export of service.
9	POP	2013	Wipro Ltd. v. UOI 2013 (29) STR 545 (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.
10	exemption	2016	Suresh Kumar Bansal v. UOI 2016 (43) STR 3 (Del.)	Service tax cannot be levied on preferential location charges as contracts are composite. Further, no service tax under charging section of the finance act, 1994 could be charged in respect of composite contracts for purchase of units in a complex. <u>This decision is arguable and does not seem to be the final view on the said issue.</u>
11	exemption	2014	CST v. Zydus Technologies Ltd. 2014 (35) STR 515 (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.
12	Procedures	2013	CIT v. Rajasthan Urban Infrastructure 2013 (31) STR 642 (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.

Service Tax

Sl. No.	Topic	Year	CASE	DECISION
13	Valuation	2016	Federation of Hotel & Restaurants Association of India v UOI 2016 (44) STR 3 (Del.)	Section 66E(i) of the Finance Act, 1994 read with section 65B(22) and 65B(44) thereof and rule 2C of the Service Tax (Determination of Value) Rules, 2006 are constitutionally valid. [Samajh Nahi Aaya na???] The service portion in an activity wherein goods, being food or any article of human consumption or any drink is supplied in any manner as a part of activity is a 'declared' service. This is legally valid
14	Valuation	2014	Naresh Kumar & Co. Pvt. Ltd. v UOI 2014 (35) STR 506 (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)
15	Demand	2016	Kunj Power Projects v. UOI 2016 (41) STR 3 (All.)	It is mandatory for the authority to issue a notice to the assessee giving 15 days' time to reply, before attaching a property u/s 73C of the Finance Act, 1994. Further, the action for attachment could only be initiated by the commissioner.
16	Demand	2016	UOI v. Prashanthi 2016 (43) STR 350 (Kar.)	Recovery provisions u/s 87 of the finance act, 1994 CANNOT be invoked without an adjudication proceeding u/s 73 of the act.
17	Demand	2016	Enestee Engineering Pvt. Ltd. V. UOI 2016 (41) STR 0061 (Bom.)	The period of limitation needs to be computed from the date of forwarding of the order where such order has not been received by the assessee earlier.
18	Demand	2016	Jyoti Enterprises V. CCEX. & ST 2016 (41) STR 0019 (All.)	Order served on a member of the family of the assessee is a proper service of order.
19	Demand	2015	Comm. V. GMK concrete Mixing P. Ltd. 2015 (38) STR J113 (SC)	Preparation of ready mix concrete (RMC) along with pouring, pumping and laying of concrete DOES NOT amount to provision of service.
20	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)
21	Demand	2014	CCE. Ccus & CST v. Indian Farmers Fertilizers Ltd. 2014 (35) STR 492 (ALL)	The RECEIPT 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.
22	Demand	2014	N.B.C. Corp. Ltd. v. CST 2014 (33) STR 113 (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.
23	Demand	2013	Ankleshwar Taluka ONGC Land Loosers Travellers Co-Op. v. CCE 2013 (29) STR 352 (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.
24	Demand	2013	Chitra Builders Pvt. Ltd. v. Add. CCE 213 (31) STR 515 (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.
25	Demand	2013	Infinity Infotech Parks Ltd. v. UOI 2013 (31) STR 653 (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.
26	Demand	2012	CCE(A) v. KVR Construction 2012 (26) STR 195 (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.
27	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.

Service Tax

Sl. No.	Topic	Year	CASE	DECISION
28	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 <u>months</u> in statute, <u>MEANS A CALENDER MONTH AND NOT NUMBER OF DAYS.</u>
29	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.
30	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.
31	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.

Central Excise

Sl. No.	Topic	Year	CASE	DECISION
1	Basic Concepts	2016	Dhunseri Petrochem Ltd 2016 (340) ELT 421 (AAR)	The process of crushing of coal does not amount to manufacture under the Central Excise Act, 1944.
2	Basic Concepts	2016	Ramala Sahkari Chini Mills Ltd V. CCEx. 2016 (334) ELT 3 (SC)	The word in a statutory definition is generally used to enlarge the meaning of the preceding words and it is by way of extension, not with restriction.
3	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.
4	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.
5	Basic Concepts	2012	CCE vs. Osnar Chemical Pvt. Ltd. (SC)	Addition and mixing of polymers and additives to base heated bitumen (resulting in Polymer modified Bitumen) Merely results in improvement of quality- no change in characteristic of bitumen and no distinct commodity emerged-not Manufacture
6	Basic Concepts	2011	Grasim industries Ltd. vs. UOI (2011) 273 E.L.T. 10 (SC)	Metal scrap or waste generated during the repair is by-product of <u>Repairing process and</u> could <u>not</u> to said to be a by product of <u>manufacturing process, hence it not liable to excise Duty.</u>
7	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.
8	Basic Concepts	2011	Usha Rectifier Corp. (I) Ltd. vs. CCE, 2011 (263) ELT 655 (SC)	<u>Testing equipment made by assembling</u> bought out items & components in the factory <u>for testing the final product i.e. Captive use being saleable and marketable</u> as confirmed by the assessee is liable to excise duty.
9	Basic Concepts	2010	CCE vs. Solid and Correct Engg. Works and ors 2010 (252) ELT 481 (SC)	The machine was <u>fixed by nuts and bolts</u> to a foundation not because the intention was to permanently attach it to the earth, but a foundation was necessary <u>to provide a wobble free operation to the machine</u> . Thus, the machinery was <u>not an immovable property and hence duty would be liable.</u>
10	Basic Concepts	2010	CCE vs. Sony Music Entertainment (I) Pvt. Ltd. 2010 (249) ELT 341 (bom.)	Activity of <u>packing of imported compact discs in jewel box(transparent plastic cases)</u> along with inlay card(details of content) did not amount to manufacture since the compact disc had been complete and finished when imported
11	Basic Concepts	2010	CCE vs. Tarpaulin International 2010 (256) ELT 481 (SC)	<u>Notional interest on security deposit given</u> to the landlord in respect of residential premises taken on rent <u>by the employer</u> and provided to the employee <u>can not be included</u> in the perquisite value of rent free accommodation given to the employee
12	Basic Concepts	2010	Nicholas Piramal india Ltd. vs. CCE, 2010 (260) ELT 338 (SC)	<u>A product can be marketable even if it has a short shelf life.</u>
13	Valuation	2016	Tata Chemicals Ltd. vs. CCEx, 2016 (334) ELT 580 (SC)	<u>In absence of factual arrangement</u> between the seller and the buyer of the excisable goods for return of packing materials by the buyer to the seller, the value of packing material returned by the buyers could not be excluded from the Assessable Value.
14	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.
15	Valuation	2012	Tata Motors Ltd. v UOI 2012 (286) ELT 161 (Bom)	<u>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.</u>
16	Cenvat Credit	2016	Commr. Of ST v. Tavant Technologies India Pvt. Ltd. 2016 (43) STR 57 (Kar.)	Department cannot deny the claim for refund of CENVAT Credit available u/r 5 of the Cenvat Credit Rules, 2004 on the ground that the person claiming the refund is not registered.
17	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.

Central Excise

Sl. No.	Topic	Year	CASE	DECISION
18	Cenvat Credit	2015	CCEx & S.T. v. Tamilnadu Petro Products Ltd. 2015 (40) STR 878 (Mad.)	If upon a misconception of a legal position, the assessee had paid the tax that it was not liable to pay and such assessee also happens to be an assessee entitled to CENVAT credit, the availing of the benefit for the tax paid cannot be termed as illegal.
19	Cenvat Credit	2014	UOI v. Fenner India Ltd. 2014 (307) ELT 516 (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.
20	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 .
21	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.
22	Cenvat Credit	2011	CCE v. Tata Advance Materials Ltd. 2011 (271) ELT 62 (Kar.)	Merely because the <u>insurance co. paid the assessee the value of goods including the excise duty paid</u> , it would not render the availment of Cenvat credit wrong or irregular and thus the <u>assessee cannot be asked to reverse the Cenvat credit claimed.</u>
23	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 <u>penalty cannot be imposed on them(Directors) for the wrong CENVAT Credit availed by the Company.</u>
24	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
25	Demand	2016	Eveready Industries India Ltd. v. CESTAT, Chennai 2016 (337) ELT 189 (Mad.)	Once an application for refund is allowed u/s 11B and an order of refund is passed after adjudication, the amount refunded will not fall under the category of erroneous refund so as to enable the order of refund to be revoked u/s 11A(1). One authority cannot be allowed to say in a collateral proceeding that what was done by another authority was an erroneous thing.
26	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.
27	Demand	2013	CCEx V. Balaji Trading Co. 2013 (290) ELT 200 (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
28	Demand	2012	Jay Kumar Lohani V. CCE 2012 (28) STR 50 (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.
29	Demand	2012	Nanumal Glassworks v. CCE 2012 (284) ELT 15 (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.
30	Demand	2011	Hans Steel Rolling Mill Vs. CCE 2011 (265) ELT 321(SC)	The Time limit u/s 11A is not applicable to recovery of dues under compounded Levy Scheme.
31	Refund	2014	CCE. V. Superintending Engineer TNEB 2014 (300) ELT 45 (Mad.)	The concept of unjust enrichment is not applicable as far as state Undertakings are concerned and to the State.
32	Refund	2014	ICMC Corp. Ltd. v. CESTAT 2014 (302) ELT 45 (Mad.)	Filing of refund claim u/s 11B of the CEA, 1944 is not required in case of suo moto availment of CENVAT credit which was reversed earlier, having been just an accounting entry and there is not an outflow of fund.

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33	Refund	2012	CCE V. Tikitar Industries 2012 (277) ELT 149 (SC)	If Revenue accepts Judgement of CCE(Appeals) on an issue for one period, it cannot issue SCN or make an appeal on the same ground for another period.
34	Appeals	2014	UOI v. Fact Paper Mills Pvt. Ltd. 2014 (308) ELT 442 (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.
35	Appeals	2013	Habib Agro Industries v. CCE 2013 (291) ELT 321 (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.
36	Appeals	2013	Khanapur Taluka Co-op. Shipping Mills Ltd. V. CCE. 2013 (292) ELT 16 (Bom.)	Where the appeal filed against the order in original was dismissed as time barred, the High Court in exercise of writ jurisdiction neither directs the appellate authority to condone the delay nor interfere with the order passed by Adjudicating authority. [Similar Decision in case of Raj Chemicals v. UOI]
37	Appeals	2013	Raj Chemicals v. UOI 2013 (287) ELT 145 (BOM.)	Where the appeal filed against the order in original was dismissed as time barred, the High Court in exercise of writ jurisdiction neither directs the appellate authority to condone the delay nor interfere with the order passed by Adjudicating authority. [Similar Decision in case of Khanapur Taluka Co-op. Shipping Mills Ltd. V. CCE.]
38	Appeals	2013	Texcellence Overseas v. UOI 2013 (293) ELT 496 (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.
39	Appeals	2011	CCE V. RDC Concrete India Pvt. Ltd. 2011 (270) ELT 625 (SC)	In pursuance of a rectification Application, CESTAT can not reappreciate the evidence and reconsider its legal view taken earlier.
40	SSI	2016	Premium Suiting (P) Ltd. V. CCE. 2016 (331) ELT 589 (All.)	The clearances of two divisions of the assessee should be clubbed for determining the turnover for claiming SSI Exemption when both the factories were housed in same premises with common PAN and sales tax registration. The fact that the two factories had separate entrances, managing staffs, and central excise registration, was irrelevant for claiming SSI exemption.
41	SSI	2015	CCE v. Honda Suel Power Products Ltd 2015 (323) ELT 644 (SC)	To avail the benefit of exemption notification, <u>the assessee is required to follow the conditions of the notification STRICTLY</u> . 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.
42	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.
43	SSI	2013	CCE v. Australian Foods India P Ltd. 2013 (287) ELT 385 (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.
44	SSI	2010	CCE v. Deora Engg. Works 2010 (255) ELT 184 (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.
45	SSI	2010	Comm. V. Elex Knitting Machinery co. 2010 (258) ELT A48 (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.
46	Classification	2013	CCE v. Ciens Laboratories 2013 (295) ELT 3 (SC)	Owing to the pharmaceutical 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.
47	Classification	2012	CCE, Bhopal v. Minwool Rock Fibres Ltd. (SC)	<u>A specific heading is preferred over a heading classifying goods according to their composition.</u>
48	Classification	2012	CCE. V. Connought Plaza Restaurant Pvt. Ltd. (SC)	"Soft-Serve" was classifiable under heading 21.05 as "Ice-cream" and not under heading 04.04 as "other dairy produce".
49	Classification	2012	CCE. V. Workhardt Life Sciences Ltd. (SC)	Antiseptic Cleaning solution used for cleaning/deeming or scrubbing the skin of patient before the operation is to be classified as 'Medicament'.

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50	exemptions	2013	CCE v. Xenon 2013 (296) ELT 26 (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.
51	Notifications, Circulars	2013	S & S Power Switch Gear Ltd. v. CCE 2013 (294) ELT 58 (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.
52	Export Procedures	2016	Raghav Industries Ltd. v. UOI 2016 (334) ELT 584 (Mad.)	When the assessee had availed Duty Drawback with respect to exported goods, they were not entitled for the Rebate u/r 18 of the Central Excise Rules, 2002 as it would result in double benefit.
53	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)]
54	Export Procedures	2013	UM Cables Ltd. v. UOI 2013 (293) ELT 641 (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}
55	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.
56	Remission of Duty	2016	UP State Sugar Co. Ltd. V. CCE 2016 (334) ELT 434 (Kar.)	Excise duty CANNOT be remitted for the loss of molasses where the molasses were stored in an open pit in stead of being stored in a steel storage tank with spare capacity.

Customs

Sl. No.	Topic	Year	CASE	DECISION
1	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.
2	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.
3	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.
4	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>
5	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.
6	Classification	2010	CPS Textiles Pvt. Ltd. V. Joint Secretary 2010 (255) ELT 228 (Mad.)	1. The descriptions of the goods as per the documents submitted along with shipping bill WILL BE a relevant criterion for the purpose of classification, if not otherwise disputed on the basis of any technical opinion or test. 2. A separate notice IS NOT required to be issued for payment of interest on excess drawback paid as interest is mandatory and applies automatically.
7	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.
8	Valuation	2014	Gira Enterprises v. Ccus. 2014 (307) ELT 209 (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.
9	Appeals	2014	Akanksha Syntex P. Ltd. v. UOI 2014 (300) ELT 49 (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
10	Appeals	2014	Ccus. V. Dinesh Chhajer 2014 (300) ELT 498 (Del.)	Custom duty is not leviable on a person dealing in smuggled goods when no such goods are seized from him.
11	Appeals	2014	Neeraj Jhanji v. Ccus. 2014 (308) ELT 3 (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.
12	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.
13	Appeals	2013	Rishiroop Polymers P. Ltd. v. DA. 2013 (294) ELT 547 (Bom.)	Writ petition should not be entertained by the High court when alternate remedies are available under the relevant statute. A writ can be filed to contest a point that can not be raised in an appeal.
14	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.
15	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.

Customs

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16	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.
17	Demands	2013	Kemtech International P. Ltd. v. Ccus. 2013 (292) ELT 321 (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.
18	Demands	2013	Margara Industries Ltd. v. Ccus.(A) 2013 (293) ELT 24 (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.
19	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.
20	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.
21	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.
22	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.
23	Seizure	2016	Santosh Handlooms v. Ccus. 2016 (331) ELT 44 (Del.)	The Show Cause Notice u/s 124(a) in case of seizure of goods u/s 110 of the Customs Act CANNOT be issued to Customs House Agent (now Customs Broker) of the importer in stead of Importer himself.
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	Penalty	2016	Gopal Saha v. UOI 2016 (336) ELT 230 (Cal.)	The expression ' <i>goods in respect of which any prohibition is in force</i> ' in the context of section 112 implies goods which are prohibited from being imported and NOT goods which have been smuggled into the country in contravention of the procedure established by law for the import thereof.
26	Penalty	2013	Caravel Logistics Pvt. Ltd. v. JC 2013 (293) ELT 342 (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.
27	Settlement Commission	2013	Saurashtra Cement Ltd. v. Ccus. 2013 (292) ELT 486 (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.
28	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, <u>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.</u>
29	Settlement Commission	2010	UOI v. CCus. & CCEX. Sett. Comm. 2010 (258) ELT 476 (Bom.)	The Settlement commission <u>HAS JURISDICTION</u> to deal with the question relating to the recovery of drawback erroneously paid by the Revenue.
30	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.
31	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.