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Sl. No.	Chapter	Year	CASE	DECISION
1	Basic Concepts	**2017**	**Honda Siel Cars India Ltd. v. CIT (2017)** 395 ITR 713 **(SC)**	Technical fee paid under a technical collaboration agreement for setting up a joint venture company in India, where, upon termination of the agreement, the joint venture would come to an end is to be treated as CAPITAL expenditure.
2	Basic Concepts	**2017**	**Palam Gas Service v. CIT (2017)** 394 ITR 300 **(SC)**	The obligation to deduct tax at source is mandatory and applicable irrespective of method of accounting adopted-mercantile system or cash system. Section 40(a)(ia) would be attracted for failure to deduct tax in both cases i.e. when the amount is payable or when the amount is paid.
3	Basic Concepts	**2017**	**DCIT v Raghuvir Synthetics Ltd. (2017)** 394 ITR 1 **(SC)**	When there was divergence of opinion amongst the various High Courts on the same issue, the law laid down by the jurisdictional High Court is binding on the assessee.
4	Basic Concepts	**2017**	**Berger Paints India Ltd. v. CIT (2017)** 393 ITR 113 **(SC)**	"Premium" on subscribed share capital CANNOT be considered as "Capital employed in the business of the company" u/s 35D to be eligible for a deduction
5	Basic Concepts	**2017**	**DIT (International Taxation) v. A.P. Moller Maersk (2017)** 392 ITR 186 **(SC)**	Payments made by the agents in India responsible for booking cargo and actin as clearing agents, to use a centralized communication system maintained by the assessee company engaged in shipping business, CANNOT be treated as fees for technical services.
6	Basic Concepts	**2017**	**Sandeep Singh v. UOI (2017)** 393 ITR 77 **(SC)**	Payments of sums due, after the deadline stipulated by the Settlement Commission, would save the petitioner from withdrawal of immunity from withdrawal of immunity from prosecution.
7	Basic Concepts	**2017**	**Gopal & Sons (HUF) v. CIT (2017)** 391 ITR 1 **(SC)**	When a loan is given by a closely held company, it is chargeable to tax as deemed dividend if the loan was given to a shareholder (having more than 10% shares in the company) or to a concern in which the shareholder has sustantial interest (having more than 20% share in the concern). 'Concern' includes HUF.
8	Basic Concepts	**2017**	**Balakrishnan v. UOI & Others (2017)** 391 ITR 178 **(SC)**	When proceedings were initiated under the Land Acquition Act, 1894, even if the compensation is negotiated and fixed, it would continue to remain as compulsory acquisition. The claim of exemption from capital gains u/s 10(37)(iii) is, therefore, tenable in law.
9	Basic Concepts	**2017**	**Travancore Diagnostics P. Ltd. v. ACIT (2017)** 390 ITR 167 **(Ker)**	Omission to issue notice u/s 143(2) is a defect not curable in spite of section 292BB.
10	Basic Concepts	**2017**	**Movaliya Bhikhubhai v. ITO (TDS) (2016)** 388 ITR 343 **(Guj.)**	The interest awarded u/s 28 of the Land Acquisition Act, 1894 was not liable to tax under the head of 'Income from other sources' and thus, was not deductible at source.
5	Basic Concepts	**2017**	**Raj Dadarkar and Associates v. ACIT (2017)** 394 ITR 592 **(SC)**	Rental income earned from letting out of premises is to be treated as "Income from house property" and not as business income, on account of lack of sufficient material to prove that the substantial income of the assessee was letting out of the preperty.
11	Basic Concepts	**2016**	**Principal CIT v. Ravjibhai Nagjibhai Thesia (2016)** 388 ITR 358 **(Guj.)**	The Assessing Officer is bound to consider the report of Departmental Valuation Officer (DVO) when it is available on record.
12	Basic Concepts	**2016**	**Mega Trends Inc. v. CIT (2016)** 388 ITR 16 **(Mad.)**	The power to change the status of the assessee is available to the assessing authority and when it is not used by him, the appellate authority is empowered to use such power and change the status.
13	Basic Concepts	**2016**	**CIT v. Sunil Vishwambharnath Tiwari (2016)** 388 ITR 630 **(Bom.)**	The assessee is entitled to claim deduction u/s 80-IB(10) in respect of the enhanced gross total income as a consequence of disallowace of expenditure under section 40(a)(ia).

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14	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 deputes 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. Making of profit incidentally will not make the institution as existing for making profit.
15	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.
16	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.
17	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.
18	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.
19	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.
20	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.
21	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.
22	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.
23	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.
24	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.
25	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.
26	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>**
27	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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28	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.
29	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.**
30	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.**
31	PGBP	**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 subsequenty paid to the employees before the stipulated due date, it would be allowable u/s 36(1)(ii) while computing business income.
32	PGBP	**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.
33	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 power lines remained the property of UPPCL, **is deductible** as Revenue Expenditure.
34	PGBP	**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.
35	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.
36	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 " Income from House Property".
37	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.
38	PGBP	**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.
39	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
40	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.
41	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.
42	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
43	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.

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44	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% .
45	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.
46	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.
47	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"
48	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.
49	PGBP	**2013**	**Confederation of Indian Pharmaceutical Industry(SSI) 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.
50	PGBP	2013	**I.C.D.S. Ltd. Vs. CIT (2013)** 350 ITR 527 (SC)	**The assessee "Lessor" is entitled to claim depreciation on leased vehicles** since it has satisfied both the requirements of sec. 32, namely ownership of the vehicle and its usage in the business. **It cannot be denied** to the lessor **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.**
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 depreciation.**
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. 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.**
55	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 Ahmedabad 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**.
56	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.**
57	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%.**
58	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.
59	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**.
60	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.**

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61	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.
62	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.
63	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.
64	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.
65	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.
66	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.
67	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.
68	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.
69	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.
70	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.
71	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.
72	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.
73	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.
74	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**
75	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.
76	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.
77	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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78	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.**
79	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.
80	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.
81	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.**
82	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 excluded from the definition of Dividend under specific exclusion u/s 2(22).
83	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 assesse 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.
84	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.
85	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.
86	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.
87	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.
88	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.
89	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 **'as such'** CAN NOT be treated as "Scrap" to attract provisions for tax collection at source under section 206C.
90	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 **non-obstane clause** and applies both for the purpose of levy and recovery of tax. Therefore, there would be 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.
91	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.
92	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.
93	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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94	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.
95	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
96	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
97	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.
98	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.**
99	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
100	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.
101	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.
102	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.
103	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
104	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.
105	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.
106	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.
107	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.
108	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)
109	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.
110	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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Sl. No.	Chapter	Year	CASE	DECISION
111	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.
112	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.
113	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.
114	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
115	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.
116	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 Ranbaxy Laboratories Ltd. v. CIT 2012 (Delhi)*]
117	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.
118	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).
119	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**.
120	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.)]**
121	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 Ranbaxy Laboratories Ltd. v. CIT 2012 (Delhi)*]
122	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.
123	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.
124	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.

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Sl. No.	Chapter	Year	CASE	DECISION
125	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.
126	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).
127	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.
128	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.
129	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.
130	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.
131	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.
132	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).
133	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.
134	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.
135	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.)
136	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*]
137	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.
138	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.
139	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.

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Sl. No.	Chapter	Year	CASE	DECISION
140	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).
141	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.
142	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)
143	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 employess.
144	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.
145	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.
146	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.
147	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.
148	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.
149	Appeals	**2015**	**CIT v. Meghalaya Steels Ltd. (2015) 377 ITR 112 (SC)**	The High Court HAVE an inherent power under the Income Tax Act, 1961 to review an earlier order passed on merits.
150	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.
151	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.
152	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.
153	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.
154	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.

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Sl. No.	Chapter	Year	CASE	DECISION
155	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.
156	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.
157	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 notice u/s 142(1) along with detailed questionnaire 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).
158	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
159	Misc.	**2010**	**UOI v. Bhavecha 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 WILLFUL, prosecution proceedings u/s 276CC CAN NOT be attracted.
160	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.

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	Levy	1999	**Garden Silk Mills v. UOI** **1999 (113) ELT 358 (SC)**	Import of goods will commence when they cross the territorial waters, but continues and is completed when they become part of mass of goods within the country; the taxable event being reached at the time when the goods reach the customs barriers and bill of entry for home consumption is filled.
5	Levy	1999	**Kiran Spinning Mills v. Collector of Customs** **1999 (113) ELT 753 (SC)**	In case of warehoused goods, the customs barriers would be crossed when they are sought to be taken out of customs and brought to the mass of goods in the country.
6	Levy	1989	**Bharat Surfacants Pvt. Ltd. v. UOI** **1989** (433) ELT 189 **(SC)**	The rate of duty and tariff valuation would be done on the date of FINAL Entry of the ship.
7	Levy	1998	**Rajkumar Knitting Mills Pvt. Ltd. v. CC** **1998** (98) ELT 292 **(SC)**	Date of contract is not relevant and only the date of importation is relevant for deciding the rate of duty and tariff valuation.
8	Levy	1994	**Kansika Trading v. UOI** **1994** (74) ELT 782 **(SC)**	The power to exempt includes the power to modify or withdraw in terms of section 21 of the General Clauses Act, 1897.
9	Levy	1994	**Pankaj Jain Agencies v. UOI** **1994** (72) ELT 805 **(SC)**	A notification is to take effect from the date of Publication in the official Gazette.
10	Levy	1996	**ITC Ltd. v. CCE** **1996** (86) ELT 477 **(SC)**	Non-availability of the Gazette on the date of the issue of the notification will not affect the operativeness and enforceability of the notification particularily when there are radio announcements and press releases explaining the changes on the very day.
11	Levy	1999	**Honest Corporation v. State of Tamilnadu** **1999** STC 113 **(HC)**	An Exemption notification cannot be withdrawn and duty cannot be demanded with retrospective effect.
12	Types of Duty	2006	**Reliance Industris Ltd. v. Designated Authority** **2006 (202)** ELT 23 **(SC)**	There would be a single Non-injurious price (Fair Selling Price) for a product and not several Non-injurious price for the same product.
13	Types of Duty	2011	**Automatic Tyre Manufacturers Asso. v. Designated Authority** **2011 (263)** ELT 481 **(SC)**	Refund of excess anti-dumping duty paid is subject to provisions of unjust enrichment.
14	Classification	1999	**Mahindra & Mahindra v. CCE** **1999** (109) ELT 739 **(Trib. Maint. By SC)**	Where the goods cleared by assessee were equally classifiable under two headings, it shall be classified on the basis of the heading that occurs last in the numerical order.

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Sl. No.	Topic	Year	CASE	DECISION
15	Classification	1986	**Saurashtra Chemicals v. CC** **1986** (23) ELT 283 **(Trib. Appr. By SC)**	Section Notes and Chapter Notes have an overriding effect on the headings
16	Classification	2015	**State of Punjab v. Nokia India P. Ltd.** **2015** (315) ELT 162 **(SC)**	The mobile battery charger is an accessory to mobile phone and not an integral part of it. 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. **Thus, Concessional rate of tax applicable on cell phones is not applicable to the mobile battery chargers.**
17	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.
18	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.
19	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. 2) When the claimant is liable to pay the excess amount of drawback, she is liable to pay interest as well. No notice for the payment of interest need to be issued separately as the payment of interest becomes automatic, once it is held that excess drawback has to be repaid.
20	Classification	2008	**Aban Loyd Chiles v. UOI** **2008** (227) ELT 24 **(SC)**	Oil rigs located beyond territorial waters of country but within exclusive economic zone are deemed to be in Indian territory and not a foreign going vessel as in that zone/area country's fiscal laws are applicable.
21	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.
22	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
23	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.
24	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.
25	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.
26	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 con not be raised in an appeal.
27	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.
28	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

Sl. No.	Topic	Year	CASE	DECISION
29	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.
30	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.
31	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.
32	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.
33	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.
34	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.
35	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.
36	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.
37	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.
38	Penalty	2016	**Gopal Saha v. UOI 2016 (336) ELT 230 (Cal.)**	The expression *'goods in respect of which any prohibition is in force'* 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.
39	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.
40	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.
41	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.**
42	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.
43	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.
44	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.