

VOLUME NO.: LLAT/2933 OF 2020-21

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Dear Client,

We have pleasure in listing below some of the recent legal landmarks.

SrNo	Authority Citation	Section/Rules /Subject	RATIO(S) CASE(NAME OF ASSESSEE)
1.1	HC_Madras	37(1), ITA	Renovation and repair of hotel A is revenue exp when there is no new asset or increased income and there is only preservation of an existing asset and maintaining the standard of a three star hotel. It is not a case of current repairs. Pandian Hotels Ltd
1.2	118TM76	PGBP (Allowed Expd)	AO unjustified in withholding refund by issuing scrutiny notice without recording justifiable reasons. Cooner Institute of Health Care & Research Centre (P.) Ltd
2.1	HC_Delhi	241A, ITA	BCI Delhi engaged in safeguarding rights, privileges and interest of advocates - dominant purpose of general public utility, is entitled for reg u/s 12AA when it is approved u/s 10(23). Reg cannot be rejected for non submission of financials. Bar Council of Delhi
2.2	118TM69	Refund	When the Amalgamating Co is not in existence at time of assessment proceedings and on date of passing Order, the Order is void ab initio and it not a procedural irregularity which can be cured. Genpact India (P.) Ltd
3.1	ITAT_Delhi	2(15), ITA	S. 253(2A) was not given an effect of omission as if it were not in the statute right from the beginning. This is in light of the interpretation in Fibre Board (supra) and Bhagwati Steel Rolling (supra) and General Clauses Act. Firemenich Aromatics (I) (P) Ltd.
3.2	117TM980	Definition	
4.1	ITAT_Delhi	170, ITA	
4.2	118TM40	Assessment (wrt Liability)	
5.1	ITAT_Mumbai	253, ITA	
5.2	118TM3	Appeals & Revision	

Please let us know if you need any further information on these.
Thanking you and assuring you of our best services at all times.

Yours Faithfully,

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