Amcon

Anand Mehta & Associates

(CONSULTANTS) PRIVATE LIMITED

I ♥ MY CLIENT

Legal Landmarks

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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	ITAT_Ahmedabad	80-IA, ITA	Loss prior to initial assessment year which was already been set off cannot be brought forward and adjusted and hence the A is entitled to deduction u/s 80-IA.
1.2	118TM429	Deductions	Zaveri & Co. (P.) Ltd.
2.1	ITAT_Ahmedabad	115JB, ITA	Disallowance u/s 14A read with rule 8D is not to be considered for the purpose of computation of MAT.
2.2	118TM429	Spl Prov. Wrt Certain Cos.	Zaveri & Co. (P.) Ltd.
3.1	ITAT_Delhi	148, ITA	When the A has submitted that he has filed the returns in response to notice u/s 148, a notice u/s 143(2) is to be issued before framing the assessment u/s 144/143(3)
3.2	59CCH0310	Assessment	Dart Infrabuild (P) Ltd
4.1	ITAT_Pune	80-IB, ITA	Deduction u/s 80-IB available only in respect of the flats where the completion certificate was obtained from the concerned authority.
4.2	118TM426	Deductions	Shewale & Sons
5.1	HC_Delhi	245(2), ITA	A question cannot be said to be pending upon mere issuance of pre-printed notice, the subject matter of which was not relevant to the questions raised before the advance ruling authority.
5.2	108CCH0072	Refund	CIT (Intl Tax) & ORS (Hyosung Corporation)

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,

For Anand Mehta & Associates.
(CONSULTANTS)PRIVATE LIMITED
Anand V. Mehta
DIRECTOR

A mind of a consultant with a heart of a friend

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