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Dear Client,

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

SrNo	Authority Citation	Section,act/rule /Subject	RATIO(S) CASE(NAME OF ASSESSEE)
1.1	ITAT_Delhi	92CA,ITA	Where A had availed services from AE on cost to cost basis, the same was to be allowed. The TPO has to restrict his purview to the pricing and not whether or not such payments are required or of value.
1.2	60CCH0106	Transfer Pricing	Danisco India Pvt Ltd
2.1	ITAT_Delhi	153A,ITA	No addition u/s 153A based on cash payments depicted in hard disks in absence of corroborative material and in the absence of abatement of assessment on the date of search.
2.2	60CCG0129	Assessment	Pankaj Malhotra
3.1	ITAT_Bangalore	37,ITA	In the case of a real estate developer expenses after the land is acquired and is ready for development are in the nature of business expenditure as the business is as such ready to commence.
3.2	60CCH0120	PGBP (Allowed Expd)	Bengal Shriram Hitech City Pvt Ltd
4.1	ITAT_Ahmedabad	36,ITA	s. 36(1)(vii) & 36(1)(viia) are distinct and independent items of deduction and operate in their respective fields. A can claim under both as long as there is no factual overlap of claiming the same expenditure under both sections.
4.2	60CCH0100	PGBP (other Deduction)	Nutan Nagrik Sahakari Bank Limited
5.1	HC_Madras	254,ITA	Since there was an audit objection, R can appeal in spite of low tax effect as this is an exception to the Circular No. 3 of 2018 dated 11-7-2018.
5.2	120TM206	Appeals & Revision	Acurus Solutions (P) Ltd

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.*
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