

VOLUME NO.: LLAT/ 327 OF 2010-11

DATE: 26TH APRIL 2010

Dear Client,

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

SR. NO.	AUTHORITY CITATIONS	SECTION/RULES / SUBJECT	RATIO(S) CASE(NAME OF ASSESSEE)
1.1	KAR - HC	194J, ITA	3rd Party Administrator who engaged in the business of providing health insurance claim services under various health insurance policies issued by several insurers & who is the authority or the person to pay the amount to the hospital is required to TDS
1.2	226 CTR 392	TDS	Medi Assist India TPA (P) LTD
2.1	COCH - TRIB	10,158BB, ITA	In view of cl.(2A) of s.10 & proviso to cl. (b) of Explanation to sub-s. (1) of s.158BB; both disclosed & undisclosed income of the firm is to be assessed only in the hands of the firm & not in the hands of the partners.
2.2	126 TTJ 433	Search	K. T. Joseph
3.1	MUM - TRIB	37(1) ITA	Premium paid by firm in respect of Keyman insurance policies on the lives of working partners is allowable as business expenditure. Employer-Employee relationship is not essential for allowing deduction of premium paid on Keyman insurance policy.
3.2	126 TTJ 495	Busi. Exp.	Modi Motors (Mumbai)
4.1	KAR - TRIB	195, ITA	Liability under section 195 cannot be avoided on the ground of non-taxability of recipient.
4.2	16 CPT 647	TDS - 195	Samsung Electronics Co. LTD.
5.1	CHE - TRIB	80HHC ITA	NR 'a' is not at all eligible for dedn u/s.80HHC; exception under cl.(4) (a) of art.26 of DTAA btw India & Singapore clearly mandates that dedn which provides for dedn to residents in India cannot be superseded by non-discrimination clause of the DTAA.
5.2	126 TTJ 523	DTAA	Mustaq Ahmed
6.1	MUM - TRIB	271(1)(C), ITA	AO must have definite evidence to refuse 'a' s claim or explanation - Mere non-acceptance of explanation cannot indicate concealment of income
6.2	31 SOT 474	Concealment	Twin Star Jupiter Co-operative Hsg. Society 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 & Co.**
(CONSULTANTS) PVT. LTD.
Anand V. Mehta
DIRECTOR

A mind of a consultant with a heart of a friend.

Mumbai Office- 334, Mulratna 1st Floor Narshi Natha Street Masjid (W)Mumbai 40009
Tel -022- 23400882 • Fax-022-23420195 • E-mail: amcon.mumbai@amcount.com
Pune Office -B/5 Shardaram Park, 34, Sasson Road, Near Jehangir Hospital, Pune - 411 001
Tel-020 30581010 / 12 • Fax 020- 30521223•E-mail: amcon.pune@mcount.com

Gram-MATERPLAN <-> MASTERPLAY
Website: www.amcount.com

