

VOLUME NO.: LLAT/ 339 OF 2010-11

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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 - ITAT	9(1),195, 201, ITA	Liability under section 195 cannot be avoided on the ground of non-taxability of recipient
1.2	ITA No.2808	TDS -195	Samsung Electronics Co. Ltd.
2.1	GUJ - ITAT	132(4), ITA	A statement recorded under section 132(4) at midnight cannot be considered to be a voluntary statement, if it is, subsequently, retracted by 'a' & necessary evidence is led contrary to such an admission
2.2	174 TMAN 466	Search	Kailashben Manharlal Choshi
3.1	DEL - ITAT	30, ITA	Expenses incurred by 'a' company towards repairing of premises taken on lease so as to make it more conducive to its business activity can be allowed as a deduction under section 30(a)(i)
3.2	ITA No.1202	Bus. Expn.	Hi Line Pens (P.) Ltd.
4.1	DEL - AAR	115WA, ITA	A foreign entity not earning any income in India is liable to pay fringe benefit tax in respect of fringe benefits paid by it to its employees working in its liaison offices in India.
4.2	AAR No.775	FBT	Singapore Tourism Board
5.1	GUJ - TRIB	19(1), WTA	In case of legal representative of deceased 'a' :- It is not enough that penalty proceedings should be initiated during lifetime of deceased, but it is also necessary that such penalty proceedings result into penalty orders during deceased's lifetime.
5.2	174 TMAN 551	Penalty	F.P.Gaekwad
6.1	AHD - TRIB	2 (22), ITA	Deduction in respect of advance payment of lease rent can be allowed only in year of use of asset and not in year of payment of rent.
6.2	ITA No.517, 3749, 3880	Rent	Fag Bearings India 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.

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