Writ Petitions And Judicial Discipline

Under The Income-tax Act

Direct Tax Committee Of ICAI
22nd October , 2026

Adv. Bhuvanesh V. Kankani
CA. LLB. B. Com

Constitutional Remedy

- *To find legal way out to a problem which is illegal or incorrect*
- *In the IT Act, not all of the actions are appealable then in that situation what would you do?*
- *Basically, all the laws are branches of Constitution. I.e. Constitution is a trunk while other laws are its branches. Each and every law has to pass the test of Article 13 of the Constitution whereby the rights given in Part III are ensured to have been followed.*
- *That being the background, there are some constitutional remedies- which for our instant discussion are Writ Petitions-*

Relevant Constitution Articles

(Part III of Constitution)

- ***Article 32: Remedies for enforcement of rights conferred by this Part.—***

(1) The right to move the Supreme Court by appropriate proceedings for the enforcement of the rights conferred by this Part is guaranteed.

(2) The Supreme Court shall have power to issue directions or orders or writs, including writs in the nature of habeas corpus, mandamus, prohibition, quo warranto and certiorari, whichever may be appropriate, for the enforcement of any of the rights conferred by this Part.

(3) Without prejudice to the powers conferred on the Supreme Court by clauses (1) and (2), Parliament may by law empower any other court to exercise within the local limits of its jurisdiction all or any of the powers exercisable by the Supreme Court under clause (2).

(4) The right guaranteed by this article shall not be suspended except as otherwise provided for by this Constitution

Relevant Constitution Articles

(Part VI of Constitution)

- ***Article 226 : Power of High Courts to issue certain writs.—***

1. *Notwithstanding anything in article 32, every High Court shall have power, throughout the territories in relation to which it exercises jurisdiction, to issue to any person or authority, including in appropriate cases, any Government, within those territories directions, orders or writs, including writs in the nature of habeas corpus, mandamus, prohibition, quo warranto and certiorari, or any of them, for the enforcement of any of the rights conferred by Part III* ***and for any other purpose.***
2. *The power conferred by clause (1) to issue directions, orders or writs to any Government, authority or person may also be exercised by any High Court exercising jurisdiction in relation to the territories within which the cause of action, wholly or in part, arises for the exercise of such power,*

Relevant Constitution Articles

- ***Article 136 : Special leave to appeal by the Supreme Court.—***

(1) Notwithstanding anything in this Chapter, the Supreme Court may, in its discretion, grant special leave to appeal from any judgment, decree, determination, sentence or order in any cause or matter passed or made by any court or tribunal in the territory of India.

(2) Nothing in clause (1) shall apply to any judgment, determination, sentence or order passed or made by any court or tribunal constituted by or under any law relating to the Armed Forces.

- ***Article 141 : Law declared by Supreme Court to be binding on all courts.—***

The law declared by the Supreme Court shall be binding on all courts within the territory of India.

Relevant Constitution Articles

- ***Article 142 : Enforcement of decrees and orders of the Supreme Court and orders as to discovery, etc.—***

(1) The Supreme Court in the exercise of its jurisdiction may pass such decree or make such order as is necessary for doing complete justice in any cause or matter pending before it, and any decree so passed or order so made shall be enforceable throughout the territory of India in such manner as may be prescribed by or under any law made by Parliament and, until provision in that behalf is so made, in such manner as the President may by order prescribe.

(2) Subject to the provisions of any law made in this behalf by Parliament, the Supreme Court shall, as respects the whole of the territory of India, have all and every power to make any order for the purpose of securing the attendance of any person, the discovery or production of any documents, or the investigation or punishment of any contempt of itself.

(M C Mehta Vs Kamalnath [(2000) 6 SCC 213]- No new edifice be created- which never existed- No use of 142 when solution has to be only through substantive Provisions

Relevant Constitution Articles (226 Contd..)

3. Where any party against whom an interim order, whether by way of injunction or stay or in any other manner, is made on, or in any proceedings relating to, a petition under clause (1), without— (a) furnishing to such party copies of such petition and all documents in support of the plea for such interim order; and (b) giving such party an opportunity of being heard, makes an application to the High Court for the vacation of such order and furnishes a copy of such application to the party in whose favour such order has been made or the counsel of such party, the High Court shall dispose of the application within a period of two weeks from the date on which it is received or from the date on which the copy of such application is so furnished, whichever is later, or where the High Court is closed on the last day of that period, before the expiry of the next day afterwards on which the High Court is open; and if the application is not so disposed of, the interim order shall, on the expiry of that period, or, as the case may be, the expiry of the said next day, stand vacated.]

4. The power conferred on a High Court by this article shall not be in derogation of the power conferred on the Supreme Court by clause (2) of article 32.]

A GENERAL HIERARCHY



General other Procedures in IT

- *Rectification*
- *Condonation*
- *Stay*
- *Refund*
- *Release of Jewellery*
- *Search- prolonged*
- *Documents not shared*
- *Incorrect and illegal notices*

Who Can File Writ Petition

- *A writ request can be documented by any individual whose Fundamental Rights have been encroached by the State.*

- *Under a Public Interest Litigation, any open energetic individual may document a writ request in light of a legitimate concern for the overall population regardless of whether his own Fundamental Right has not encroached.*

Writ 1 — Habeas Corpus

- Literal sense: “produce the body.” It protects personal liberty against unlawful detention.
- Who may apply: the detained person or, in suitable cases, another person acting on their behalf.
- Respondent is normally the person or authority responsible for custody; court asks whether detention has lawful authority.
- Possible result: release if detention is unlawful; the court may also examine whether legal safeguards were followed.
- Example: detention without legal authority or continued custody after the legal basis has ended.
- Limit: it is not ordinarily used to decide the merits of a lawful criminal trial or replace normal bail remedies.

Writ 2 — Mandamus

- Meaning: “we command.” Directs a public authority to perform a public/statutory duty it has failed or refused to perform.
- Applicant generally shows a legal right and a corresponding public duty; the duty must be one the authority is legally bound to perform.
- May issue to a public body, tribunal or official; ordinarily not to compel a private person to perform a purely private obligation.
- Example: a statutory authority refuses to decide an application that the law requires it to decide.
- Mandamus usually compels performance of the duty, not a particular outcome where the statute leaves lawful discretion.

Writ 2 — Mandamus

- Officers are quasi judicial authority- they have discretionary powers- it does not mean that there are no fetters to those powers

- all such powers need to be exercised in a judicial way by considering all the aspects including law.

- In this Writ HC shall give directions to the Officer to execute a given task in a specified manner, so as to ensure that justice is carried in a correct and intended manner.

Writ 3 — Prohibition

- A preventive writ issued by a superior court to a lower court or tribunal to stop proceedings beyond its jurisdiction or contrary to law.
- Usually operates before the impugned proceedings are completed.
- Grounds may include lack/excess of jurisdiction, breach of natural justice, or proceeding under an unconstitutional law.
- Example: To prohibit/restrain an authority from recovering the tax demand.
- Difference from certiorari: prohibition stops an unlawful proceeding; certiorari generally quashes an order already made.

Writ 4 — Certiorari

- A corrective writ used to quash an order of a court, tribunal or public authority where legal conditions for review are met.
- Common grounds: jurisdictional error, error of law apparent on the record, breach of natural justice, or legally impermissible procedure.
- It is supervisory judicial review, not ordinarily a full rehearing or appeal on every factual finding.
- Example: an authority makes an adverse order without giving a legally required hearing.
- Relief may be to quash and remit the matter for fresh decision according to law.

Writ 5 — Quo Warranto

- Meaning: “by what authority?” Challenges a person's legal authority to occupy a substantive public office.
- Focus is on legality of appointment/eligibility under the governing law, not merely personal injury to the applicant.
- Applicant need not always show the same personal-right injury required in ordinary private litigation.
- Example: appointment to a statutory public office despite failure to meet a mandatory qualification.
- Not normally available for private employment or a post that is not a public office.

Alternate Remedy

- The Hon’ble Apex Court in Radha Krishan Industries v. State of Himachal Pradesh[3], on placing reliance on Whirlpool Corporation v. Registrar of Trade Marks, Mumbai[4] and Harbanslal Sahnia v. Indian Oil Corpn. Ltd

- Writs where alternative remedy is available-? Like appeal, review (264), however where,

1. Enforcing the fundamental rights
2. Order or notice without jurisdiction
3. PNJ
4. Vires of Act has been challenged- Article 13

- The aforesaid principles have been upheld by the Hon’ble Supreme Court in Seth Chand Ratan v. Pandit Durga Prasad, Babubhai Muljibhai Patel v. Nandlal Khodidas Barot[7] and Rajasthan SEB v. Union of India[8]. Therefore, the jurisdiction of the Hon’ble High Courts are not completely ousted by the insertion of Article 323-A and 323-B of the Constitution of India.

Alternate Remedy

- Having regard to the established law that non-entertainment of petitions under the writ jurisdiction by the High Court upon existence of efficacious remedy is a self-imposed limitation, and is a matter of convenience and discretion rather than a rule of law, no straight jacket formula can be worked out. The interference by the High Court, shall, therefore be dependent upon the facts and circumstances of each case.

Question of facts in WRITs petition

- Question of Fact: In cases where there are disputed questions of fact, the High Court may decide to decline jurisdiction in a writ petition.

- However, if the High Court is objectively of the view that the nature of the controversy requires the exercise of its writ jurisdiction, such a view would not readily be interfered with."

Which High Court

- Location of the Cause of Action: You can approach the High Court of the state where a substantial or integral part of the action took place. This typically includes:
  - Where the notice, assessment order, or demand order under the Income Tax Act was served or received.
  - Where the Assessing Officer (AO) or relevant tax authority passing/enforcing the order is situated, or where the PAN jurisdiction / assessment files are domiciled.
  - Where the consequences of the coercive action (such as bank attachment or recovery notices) are directly suffered.
- Not Always Where the Order Originates: Even if an income tax notice or order is issued by an authority or officer located in another state, a High Court may still exercise jurisdiction if a part of the cause of action (like receipt of the demand or effect of recovery) occurs inside its local limits. Conversely, courts have dismissed petitions on the principle of forum conveniens if the entire assessment and PAN jurisdiction belong elsewhere and local notices were merely procedural.
- FAO

Judicial Discipline

What Is Judicial Discipline?

- An institutional duty to respect and implement binding decisions of courts and higher appellate authorities.
- An authority may disagree with a decision, record its reasons, and pursue a lawful appeal—but cannot simply disregard the decision while it remains operative.
- Promotes consistency, legal certainty, equality before law, and public confidence.
- In tax administration, it protects taxpayers from repeated litigation and prevents each officer from applying a personal version of the law.
- Discipline is not blind obedience to every observation: distinguish binding ratio from obiter, and check whether the decision applies on facts and jurisdiction

Why is Judicial Discipline Necessary?

- Without adherence to precedent, identical taxpayers could receive different outcomes on the same legal issue.
- It limits arbitrary decision-making and reduces repetitive litigation.
- It preserves institutional hierarchy: lower authorities implement the law declared by superior courts and appellate forums.
- It also protects taxpayers from repeated re-litigation of settled questions.
- The Supreme Court has repeatedly linked judicial discipline with certainty and orderly administration of justice.

Judicial discipline in tax administration

- Follow binding orders of appellate authorities and controlling courts unless operation is stayed, modified or reversed.
- An officer cannot refuse compliance merely because the department disagrees or has filed an appeal.
- Distinguish adverse precedent on appeal from a stay: filing an appeal alone does not suspend the judgment.
- To apply a decision only after checking jurisdiction, bench strength, relevant statutory version, material facts and later overruling.
- Where facts differ, explain the distinction transparently; cannot not use “distinguishing” as a pretext to evade binding law.
- Consequences of breach may include appellate reversal, avoidable litigation, costs/strict judicial observations, and in suitable cases contempt or disciplinary consequences.

Judicial Discipline vs. Judicial Independence

- Judicial independence does not mean that every judge or authority may disregard binding precedent.
- Independence permits impartial decision-making within the framework of law; discipline requires respect for decisions that legally bind the decision-maker.
- A judge may disagree intellectually with a precedent, but the proper institutional response depends on the hierarchy and bench strength.
- A smaller bench normally follows a larger bench; a coordinate bench that doubts an earlier decision should ordinarily seek reference to a larger bench.

What is a precedent?

- A precedent is an earlier judicial decision used as authority for deciding a later case involving a legal issue.
- Binding precedent: a lower court must follow the ratio of a higher court in the same judicial hierarchy, subject to jurisdiction and later overruling.
- Persuasive precedent: may guide the court but is not binding (e.g., another High Court's decision outside the jurisdiction).
- Vertical precedent: higher court binds lower court. Horizontal precedent: a court generally follows its own prior decisions, subject to recognised rules.
- Statute and Constitution remain primary sources; precedent interprets and applies them.

Stare Decisis, Ratio Decidendi And Obiter Dicta

- Stare decisis: “to stand by things decided”; stability is promoted by following settled legal principles.
- Ratio decidendi: the legal rule necessary to resolve the material issue on the facts; this is the binding core of a decision.
- Obiter dicta: observations not necessary to the result; they may be persuasive, especially when made by a superior court, but are not the ratio.

Res Judicata

- Same Parties
- Same issue
- No change in fact
- Heard and decided
- To avoid litigation

- The rule does not apply if:
  - The judgment was obtained by fraud or collusion.
  - The former court lacked proper jurisdiction.
  - It involves unconstitutional detention writs like habeas corpus.
  - There is a completely different cause of action or new legal basis

Binding Precedence

- The doctrine of binding precedents plays a vital role in tax jurisprudence.

- It is first required to be ascertained whether,

- in the facts and circumstances of the case and in law, a particular judicial precedent is factually and legally in consonance with the case in hand or not.

- If it is found that the precedent relied upon is distinguishable, then such parameters based on which it is distinguishable need to be described in the order

Coordinate Benches

- A coordinate bench is a bench of equal judicial strength.
- If a coordinate bench agrees with the earlier decision, it follows it.
- **If it doubts the correctness of the earlier decision, judicial discipline normally requires reference to a larger bench rather than silently taking a conflicting view.**
- This prevents conflicting rulings of equal strength from creating uncertainty.

Larger Bench Doctrine

- A decision of a larger bench binds a smaller bench on the same legal issue.
- A smaller bench cannot overrule a larger bench merely because it disagrees with the reasoning.
- If the earlier larger-bench decision is believed to be incorrect, the matter must be placed before an appropriately constituted larger bench.

Case Law 1: The Bhopal Sugar Industries Ltd. v. Income-Tax Officer, Bhopal (1960)

Citation: AIR 1961 SC 182; (1961) 1 SCR 474; (1960) 40 ITR 618 (SC).

Facts

- Bhopal Sugar Industries Ltd. disputed the valuation of sugarcane grown on its own farms for income-tax purposes. The Income-tax Appellate Tribunal (ITAT) directed the Income-tax Officer (ITO) to calculate the market value by considering the average transport charges from purchasing centres to the factory. The ITO did not follow the Tribunal's directions and refused further relief.

Issue

- Whether the Income-tax Officer could disregard the binding directions of the Income-tax Appellate Tribunal, particularly because the ITO considered the Tribunal's approach to be incorrect.

Case Law 1: The Bhopal Sugar Industries Ltd. v. Income-Tax Officer, Bhopal (1960)

Who did not follow whose order?

- Authority issuing the order: Income-tax Appellate Tribunal (ITAT), Bombay.
- Authority that failed to comply: Income-tax Officer (ITO), Bhopal.
- What happened next: The company approached the Judicial Commissioner, Bhopal, but its writ petition was dismissed. It then appealed to the Supreme Court.

Final judgment of the Supreme Court

- The Supreme Court allowed the company's appeal, set aside the Judicial Commissioner's judgment, and directed the ITO to carry out the ITAT's directions.

Principle laid down:

A subordinate authority must follow the binding orders of a superior appellate authority. It cannot refuse compliance merely because it disagrees with the order. Such conduct violates judicial discipline and undermines the administration of justice.

Case Law 2: Union of India v. Kamlakshi Finance Corporation Ltd. (1991)

Citation: AIR 1961 SC 182; (1961) 1 SCR 474; (1960) 40 ITR 618 (SC).

Facts

- Kamlakshi Finance Corporation manufactured electrical insulation tapes. The dispute concerned the correct classification of its products under the Central Excise Tariff Act, 1985. The company claimed classification under a different tariff heading from the one proposed by the department. **The company pointed out that higher appellate authorities had already issued decisions supporting its position on the classification issue.** However, the Assistant Collector of Central Excise passed orders without properly following those appellate decisions.

Issue

- Whether a subordinate tax authority can refuse to follow the orders of higher appellate authorities merely because the department disagrees with those decisions or has challenged them in appeal.

Case Law 2: Union of India v. Kamlakshi Finance Corporation Ltd. (1991)

Who did not follow whose order?

- Authorities whose decisions were disregarded: Collector (Appeals) and the Customs, Excise and Gold (Control) Appellate Tribunal (CEGAT).
- Authority that failed to comply: Assistant Collectors of Central Excise.
- What happened next: **The company approached the Bombay High Court, which set aside the departmental order and criticised the officers' conduct. The Union of India then challenged the High Court's decision before the Supreme Court**

Final judgment of the Supreme Court

- On 24 September 1991, the Supreme Court dismissed the Union of India's Special Leave Petition.
- The Court held that:
- Orders of higher appellate authorities must be followed by subordinate revenue authorities.

Case Law 2: Union of India v. Kamlakshi Finance Corporation Ltd. (1991)

- The department's disagreement with an appellate decision is not a valid reason to disregard it.
- Even if the department has filed an appeal, the order remains binding unless its operation has been suspended by a competent court.
- If the department believes an order is incorrect, it must pursue the remedies available under law rather than ignore the order.

Principle laid down:

Judicial discipline requires subordinate authorities to follow binding orders of higher appellate authorities. Failure to do so causes unnecessary harassment to taxpayers and creates administrative chaos.

Case Law 3: Collector of Central Excise, Vadodara v. Dhiren Chemical Industries (Binding Circulars)

CITATION: (2002) 2 SCC 127; AIR 2002 SC 453; 2002 (139) ELT 3 (SC).

Facts

- Dhiren Chemical Industries claimed exemption from central excise duty under a government notification for goods manufactured from raw materials on which the appropriate excise duty had already been paid. The dispute arose over whether the exemption applied when no excise duty had actually been paid on the raw material.

Issue

- Whether the exemption was available when the raw material was not liable to excise duty, or the applicable duty rate was nil, and therefore no duty had actually been paid.

Who did not follow whose order?

- This case was not primarily about a subordinate authority disobeying a specific order of a higher authority.

Case Law 3: Collector of Central Excise, Vadodara v. Dhiren Chemical Industries

- The dispute concerned the interpretation of an excise exemption notification. The matter reached a five-judge Constitution Bench of the Supreme Court because earlier Supreme Court decisions had taken conflicting approaches to the relevant wording.
- The Court also considered the effect of Central Board of Excise and Customs (CBEC) circulars on the Revenue authorities.

Final judgment of the Supreme Court

- The Constitution Bench delivered its judgment on 12 December 2001.
- The Court held that, to obtain the exemption, the manufacturer generally had to establish that the appropriate amount of excise duty had actually been paid on the raw material. Where the raw material was not liable to duty, or the duty was nil, no duty had actually been paid, and the exemption did not apply on that basis.
- However, the Court clarified that CBEC circulars providing a different interpretation were binding on the Revenue authorities, even if that interpretation differed from the Court's interpretation of the notification.

(K P Varghese in Income-tax)

Case Law 4: Mohan Lal Santwani v. Union of India (2022)

Court: Allahabad High Court [Case No.: Writ Tax No. 569 of 2022]

Facts

- Mohan Lal Santwani (HUF) challenged reassessment proceedings for Assessment Year 2013-14. The Income-tax Department issued a notice under **Section 148 dated 31 March 2021, but the notice was issued on 1 April 2021**. The assessee argued that the notice was time-barred.
- Earlier, on 10 March 2022, **the High Court had directed the Assessing Authority to decide the assessee's objection in accordance with law, considering the court's decision in Daujee Abhushan Bhandar Pvt. Ltd. v. Union of India.**

Issue

- Whether the reassessment notice issued on 1 April 2021 was beyond the applicable limitation period and whether the Income-tax Department had complied with the High Court's earlier directions and binding judicial precedents.

Case Law 4: Mohan Lal Santwani v. Union of India (2022)

Who did not follow whose order?

- Authority issuing the earlier order: Allahabad High Court, on 10 March 2022.
- Authority alleged to have failed to comply: The Income-tax Department, particularly the Additional Commissioner of Income Tax and the Assessing Officer.
- What happened: The Department rejected the Assessee's objections and proceeded with reassessment. The High Court found that the subsequent order dated 19 March 2022 breached judicial discipline and propriety because the earlier court directions had not been properly followed.
- The officers tendered an unconditional apology, and the High Court decided not to initiate contempt proceedings against the officer concerned.

Final judgment of the High Court

The Allahabad High Court allowed the writ petition on 25 April 2022 and held that:

- The notice under Section 148, dated 31 March 2021 but issued on 1 April 2021, was without jurisdiction.

Case Law 4: Mohan Lal Santwani v. Union of India (2022)

- The notice, the order rejecting the assessee's objections dated 19 March 2022, and the reassessment order dated 29 March 2022 were quashed.
- **The Department was directed to maintain judicial discipline and follow binding precedents.**
- **A copy of the judgment was directed to be circulated among Income-tax authorities to reinforce judicial propriety and discipline.**

Principle laid down:
Income-tax authorities must respect and follow binding judicial decisions and directions. They cannot disregard court orders when deciding tax matters. Court: Allahabad High Court

Case Law 5: Snehbandh Foundation v. CIT (Exemption), Pune

ITA No. 838/PUN/2026

Facts

- Snehbandh Foundation, a public charitable trust in Sangli, applied for regular registration under Section 12AB and approval under Section 80G of the Income-tax Act.
- The CIT (Exemptions), Pune, rejected both applications on 30 September 2024 because the trust had taken loans from a trustee without prior permission from the Charity Commissioner under Section 36A(3) of the Maharashtra Public Trusts Act.
- On 2 May 2025, the ITAT Pune set aside the rejection and directed the CIT (Exemptions) to reconsider the applications, giving the trust an opportunity to explain its activities and the loans. The Tribunal directed the authority to consider Prerana Samajik Sanskrutik Bahuddeshiya Shikshan Sanstha v. CIT (Exemptions).

Case Law 5: Snehbandh Foundation v. CIT (Exemption), Pune

Issue

- Whether the CIT (Exemptions) could disregard the ITAT's directions to consider the Prerana Samajik decision on the ground that the Department had challenged that decision before the High Court and did not accept it.
- A second issue was whether Snehbandh Foundation's loans from its trustee justified refusing charitable registration because prior permission had not been obtained.

Who did not follow whose order?

- Authority issuing the order: ITAT Pune, in its order dated 2 May 2025.
- Authority whose compliance was challenged: CIT (Exemptions), Pune.
- What happened: In the fresh order dated 18 December 2025, the CIT (Exemptions) rejected the application again, stating that the Department had appealed against Prerana Samajik and that the facts of the two trusts were different.

Case Law 5: Snehbandh Foundation v. CIT (Exemption), Pune

- Further appeal: Snehbandh Foundation challenged this fresh rejection before the ITAT Pune in ITA No. 838/PUN/2026.
- The ITAT held that the Department's decision to appeal against Prerana Samajik did not, by itself, justify disregarding that Tribunal decision when considering the matter.

Final judgment of the ITAT Pune

- Date: 8 October 2026 Case number: ITA No. 838/PUN/2026 Court: Income Tax Appellate Tribunal, Pune Bench.
- The ITAT held that an appellate Tribunal's decision remains binding on subordinate revenue authorities unless its operation has been stayed or suspended by a competent court. The fact that the Department has filed a further appeal is not, by itself, a valid reason to disregard the decision.
- However, the Tribunal also found that Snehbandh Foundation had not adequately established the urgency for taking substantial loans without prior permission. It identified discrepancies concerning loans of ₹7,70,000 and ₹19,03,800 and shortcomings in the request for post-facto approval.

Case Law 5: Snehbandh Foundation v. CIT (Exemption), Pune

- Accordingly, the ITAT set aside the CIT (Exemptions)'s order and remitted the matter for fresh consideration. It directed the CIT (Exemptions) to examine the urgency and necessity of the loans, whether the failure to obtain prior permission was intentional, and compliance with the applicable law. The trust was directed to furnish the relevant loan details and supporting evidence. The appeal was partly allowed for statistical purposes.

Principle laid down:

- A subordinate tax authority cannot disregard a binding Tribunal decision merely because the Department has challenged it before a higher court, unless its operation has been stayed or suspended. If the authority considers the precedent distinguishable, it must explain the factual and legal differences.

Legal Issues Raised First Time

- NTPC Vs CIT [1998]229ITR383(SC)
- Sony Pictures Networks India Pvt Ltd Vs ITAT [WRIT PETITION NO. 3508 OF 2018 (BOM)]
- CIT Vs Mohd. Ayyub & Sons Agency- [1992] 197 ITR 637 (ALL.)

Disclaimer

All the views expressed in this document are personal views of Author and are for illustrative purposes only and should not be regarded or relied upon as legal advice by Adv. Bhuvanesh Kankani. The information contained in herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice