Note on Recent Judicial Precedents of Hon, Bombay High Court

Kapil Goel Advocate (9910272806), E-Mail: [Kapilnkgoelandco@gmail.com](mailto:Kapilnkgoelandco@gmail.com)

**Business Head**

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| S.no. | Name of case | Forum | Citation | Date of order & Appeal No. | Ratio in brief |
| 1. | Hindustan Lever Limited | Bombay High Court |  | Order dated:08.09.2016  & IT Reference no. 185/1999 |  |
| 2. | The Wallace Flour Mills Co. Ltd. | Bombay High Court |  | Order dated: 26.08.2016 & IT Reference no. 104/1999 |  |
| 3.. | M/s KSB Pumps Ltd. | Bombay High Court |  | Order dated: 05.10.2016 & ITA no. 728/2014 |  |
| 4. | M/s D. Chetan & co. | Bombay High Court |  | Order dated: 01.10.2016 & ITA no. 278/2016 |  |
| 5. | M/s Putzmeister India Pvt. Ltd. | Bombay High Court |  | Order dated: 26.09.2016 & ITA no. 28/2016 |  |
| 6. | M/s Goodwill Theatres Pvt. Ltd. | Bombay High Court |  | Order dated: 06.06.2016 & ITA no. 2356/2013 |  |
| 7. | Knight Frank (India) Pvt. Ltd. | Bombay High Court |  | Order dated: 16.08.2016 & ITA no. 247/2014 |  |
| 8. | M/s Cable Corporation of India Ltd. | Bombay High Court |  | Order dated: 09.08.2016 & ITA no. 896/1998 |  |

**Capital Gains**

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| S.no. | Name of Case | Forum | Citation | Date of Order & Appeal No. | Ratio in Brief |
| 1. | M/s Green Field Hotels & Estates Pvt. Ltd. | Bombay High Court |  | Order dated: 24.10.2016 & ITA no. 735/2014 |  |
| 2. | Mrs. Bindiya H. Malkani | Bombay High Court |  | Order dated: 29.06.2016 & ITA no. 75/2001 |  |

**General Principles**

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| S.no. | Name of Case | Forum | Citation | Date of Order and Appeal No. | Ratio in Brief |
| 1. | M/s Magnum Trading Corp. | Bombay High Court |  | Order dated: 21.10.2016 & ITA no. 716/2014 |  |
| 2. | Hitesh S. Mehta | Bombay High Court |  | Order dated: 07.06.2016 & ITA no. 2490/2013 |  |
| 3. | Sadanand B. Sule | Bombay High Court |  | Order dated: 02.08.2016 & ITA No. 300/2014 |  |
| 4. | Ratnaraj N. Bhandari | Bombay High Court |  | Order dated: 21.06.2016 & ITA no. 2460/2013 |  |

**Penalty**

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| S.no. | Name of Case | Forum | Citation | Date of Order and Appeal No. | Ratio in Brief |
| 1. | M/s Ghasiram Gokalchand | Bombay High Court |  | Order dated:01.09.2016 & ITA no. 701/2008 |  |
| 2. | M/s Sharad Fibers & Yarn Processors Ltd. | Bombay High Court |  | Order Dated: 15.10.2016 & ITA no. 888/2014 |  |

**Reopening**

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| S.no. | Name of case | Forum | Citation | Date of order and Appeal no. | Ratio in Brief |
| 1. | KSS Petron Private Limited | Bombay High Court |  | Order dated: 03.10.2016 & ITA no. 224/2014 |  |
| 2. | M/s Pelican Portfolio Services Pvt. Ltd. | Bombay High Court |  | Order dated: 26.10.2016 & W.P. no. 2470/2016 |  |
| 3. | Warden International(Agencies) Pvt. Ltd. | Bombay High Court |  | Order dated: 19.10.2016 & W.P.no. 2102/2016 |  |
| 4. | M/s Coronation Agro Industries Ltd. | Bombay High Court |  | Order dated: 23/11/2016 & W.P. no. 2627/2016 |  |
| 5. | General Electoral Trust | Bombay High Court |  | Order dated: 20.07.2016 & W.P. no 1155/2016 |  |
| 6. | Godrej Agrovet Ltd | Bombay High Court |  | Order dated: 20.08.2016 & W.P. no. 1255/2015 |  |

**Search Assessment**

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| S.no | Name of case | Forum | Citation | Date of Order and Appeal No. | Ratio in Brief |
| 1 | M/s T. Lakhamshi Ladha & co. | Bombay High Court |  | Order dated: 07.07.2016 & ITA no. 1380/2000 |  |
| 2. | M/s Balaji Yarn Ltd. | Bombay High Court |  | Order dated: 22.08.2016 & ITA no. 230/2014 |  |
| 3. | Dr. Avinash C. Tiwari | Bombay High Court |  | Order dated: 29.08.2016 & ITA no. 176/2014 |  |

Appeals & Revisions

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| S.no. | Name Of case | Forum | Citation | Date of Order & Appeal No. | Ratio in Brief |
| 1 | Parmanand Builders Pvt. Ltd. | Bombay High Court |  | Order dated: 15.11.2016 & ITA no. 5/2002 |  |
| 2 | Premkumar Arjundas Luthra (HUF) | Bombay High Court |  | Order dated: 25.04.2016 & ITA no. 2336/2013 |  |
| 3 | Prashanth Projects Ltd. | Bombay High Court |  | Order dated: 19.07.2016 & ITA no. 192/2014 |  |
| 4 | Shri Nirav Modi | Bombay High Court |  | Order dated: 16.06.2016 & ITA no. 119/2014 |  |

**Stay Assessment**

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| S.no. | Name of Case | Forum | Citation | Date of Order & Appeal No. | Ratio in brief |
| 1. | Bhoruka Capital Ltd. | Bombay High Court |  | Order dated: 17.11.2016 & W.P. no.2632/2016 |  |

**TDS**

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| S.no. | Name of Case | Forum | Citation | Date of order and Appeal No. | Ratio in brief |
| 1. | M/s Oberoi Constructions Pvt.Ltd. | Bombay High Court |  | Order dated: 01.10.2016 & ITA No. 573/2016 |  |

**Transfer Pricing**

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| S.no. | Name of Case | Forum | | Citation | Date of Order & Appeal No. | Ratio in brief |
| 1. | M/s LivingStones | | Bombay High Court |  | Order dated: 28.11.2016 & ITA no. 887/2014 |  |

**Mutuality**

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| S.no. | Name of case | Forum | Citation | Date of Order & Appeal No | Ratio in Brief |
|  | Shree Parleshwar Coop. Housing Society Ltd. | Bombay High Court |  | Order dated: 08.06.2016 & ITA no. 1569/2007 |  |