

Note on Recent Judicial Precedents of Hon, Bombay High Court

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Business Head

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	Bombay		Order dated:	

	Theatres Pvt. Ltd.	High Court		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

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

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

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

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.	Bombay High Court		Order dated: 26.10.2016 & W.P. no.	

	Ltd.			2470/2016	
3.	Warden International(A gencies) 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 Agrovat Ltd	Bombay High Court		Order dated: 20.08.2016 & W.P. no. 1255/2015	

Search Assessment

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

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	
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Stay Assessment

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

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

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	
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Mutuality

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