# Contents

	PAGE NO.
Chapter-heads	ν
List of Cases Digested	I-23-I-90
List of Cases Affirmed/Reversed/Overruled/Approved/ Disapproved	<i>I-91-I-98</i>
List of Cases against which SLP Dismissed/Granted/ Notice issued by Supreme Court	I-99-I-110
List of Circulars & Notifications Judicially Analysed by Supreme Court/High Courts	I-111-I-121
	CASE NOS.
SECTION 2	
♦ Definitions	
□ Agricultural income [Section 2(1A)]	1-2
Deemed dividend [Section 2(22)]	3-10
SECTION 4	
Charge of tax	
□ Income, definition of [Section 2(24)]	11-12
□ Income, chargeable as	13-26
Diversion of income by overriding title	27
Mutual concern	28-32
SECTION 5	
◆ Income, accrual of	

□ Time of accrual of income .	33-36
-------------------------------	-------

#### **SECTION 6**

♦ Residential Status	
Companies	37
Tax residency certificate	38

#### **SECTION 9**

SECTION /		
◆ Income, deemed to accrue or arise in India		
□ General	39	
Permanent Establishment [Article 5 of OECD Model Convention]	40-45	
Business profit [Article 7 of OECD Model Convention]	46-52	
<ul> <li>Shipping, Inland Waterways Transport and Air Transport [Article 8 of OECD Model Convention]</li> </ul>	53-54	
Dividend [Article 10 of OECD Model Convention]	55-57	
Interest [Article 11 of OECD Model Convention]	58-59	
<ul> <li>Royalty/Fees for Technical Services [Article 12 of OECD Model Convention]</li> </ul>	60-96	
Capital Gains [Article 13 of OECD Model Convention]	97-100	
<ul> <li>Elimination of Double Taxation [Articles 23A &amp; 23B of OECD Model Convention]</li> </ul>	101-102	

#### **SECTIONS 10 TO 10B**

#### ♦ Exemptions

□ Firm, share of profits to partner of firm [Section 10(2 <i>A</i> )]	103
$\square Pension [Section 10(10A)]$	104
□ Keyman insurance policy [Section 10(10D)]	105
□ Educational Institutions [Section 10(22)/10(23C)(iiiab)/(iiiad)/(vi	[)] <i>106-109</i>
□ Hospitals [Section 10(22A)/10(23C)(iiiac)/(iiiae)/(via)]	110
□ Members of Scheduled Tribe residing in specified areas [Section 10(26)]	111-113
□ Sikkimese individual, income of [Section 10(26AAA)]	114-115
□ Marketing of agricultural produce [Section 10(26AAB)]	116
□ Compensation received on compulsory acquisition of agri- cultural land [Section 10(37)]	117-118
□ Income arising from transfer of long-term securities [Section 10(38)]	119-130
<ul> <li>Body, authority, board, etc., constituted for benefit of general public [Section 10(46)]</li> </ul>	131-132
□ Free trade zone, etc. [Section 10A]	133-138

	CASE NOS.	
Special Economic Zones [Section 10AA]	139-142	
□ 100% Export Oriented Undertaking [Section 10B]	143-144	
SECTIONS 11 TO 13		
♦ Charitable/religious trusts		
□ Charitable purpose [Section 2(15)]	145-154	
<ul> <li>Exemption of income from property held under charitable/ religious trust [Section 11]</li> </ul>	155-168	
□ Registration of trust [Section 12A/12AA]	169-181	
Denial of exemption [Section 13]	182-183	
SECTION 14A		
• Expenditure incurred in relation to income not includible in total income		
□ Scope of provision	184-186	
Recording of satisfaction	187-193	
□ Rule 8D	194-196	
Extent of disallowance	197-198	
□ Stock-in-trade	199	
□ Interest	200-201	
Reassessment	202-206	
□ Revision	207	
SECTIONS 15 TO 17		
♦ Salary		
Profits in lieu of salary [Section 17]	208	
SECTION 28		
<ul> <li>Profits and gains of business or profession</li> </ul>		
$\Box$ Business income. Chargeable as [Section 28(i)]	200 225	

□ Business income - Chargeable as [Section 28( <i>i</i> )]	209-225
□ Business Deduction/Loss - Allowable as [Section 28( <i>i</i> )]	226-243
Value of any benefit or perquisite, arising from exercise of business or profession [Section 28( <i>iv</i> )]	244-245
□ Non-compete fees [Section 28( <i>va</i> )]	246

#### **SECTION 32**

#### ♦ Depreciation

□ Claim for depreciation

247

	CASE NOS.
Ownership	248
Assets entitled to depreciation	249-252
□ Intangible assets	253-261
□ Rate of depreciation	262-265
□ Others	266
□ Reassessment	267-274
□ Revision	275
□ Additional depreciation [Section 32(1)( <i>iia</i> )]	276-278
□ Unabsorbed depreciation [Section 32(2)]	279-283
SECTION 32A	
Investment allowance	
Foreign Exchange Fluctuation	284
SECTION 35	
<ul> <li>Scientific Research Expenditure</li> </ul>	
□ Sub-section (2AB)	285-286
Revision	287
SECTION 35ABB	
<ul> <li>Telecommunication licence operation expenditure</li> </ul>	
New Telecom Policy, 1999	287A
SECTION 35D	
<ul> <li>Preliminary expenses, amortisation of certain</li> </ul>	
□ Reassessment	288
<b>SECTION 36(1)(</b> <i>ii</i> <b>)</b>	
<ul> <li>Bonus or Commission</li> </ul>	
□ Scope of provision	289
SECTION 36(1)( <i>iii</i> )	
◆ Interest on borrowed capital	
□ Borrowal for acquisition of assets	290
<ul> <li>Business purposes</li> </ul>	291
□ Interest free loans	292-293
□ Others	294
□ Reassessment	295-296

	CASE NOS.
<b>SECTION 36(1)(</b> <i>iv</i> <b>)</b>	
<ul> <li>Recognised Provident Fund, Contribution towards</li> </ul>	
□ Rules 87 and 88	297
<b>SECTION 36(1)(va)</b>	
<ul> <li>Employees' Contribution</li> </ul>	
<ul> <li>↓ Employees Contribution</li> <li>□ Due date</li> </ul>	298-301
□ Revision	302
	502
SECTION 36(1)(vii)/(viia)	
♦ Bad debts	
Writing off of bad debt as irrecoverable	303
Burden of proof	304
Estimated loss	305
Writing off of bad debt	306-308
□ Reassessment	309-311
□ Revision	312
□ Provision for bad and doubtful debts [Section 36(1)( <i>viia</i> )]	313-318
SECTION 36(1)(viii)	
<ul> <li>Special reserve created by financial corporation</li> </ul>	
□ Illustrations	319
SECTION 37(1)	
<ul> <li>Business expenditure</li> </ul>	
□ Allowability of	320-414
□ Year in which deductible	415
<b>SECTIONS 40, 40A &amp; 43B</b>	
Business disallowance	
□ Interest, etc., paid to a non-resident without deduction of tax at source [Section 40( <i>a</i> )( <i>i</i> )]	416-419
□ Interest, etc., paid to a resident without deduction of tax at source [Section 40( <i>a</i> )( <i>ia</i> )]	420-425
□ Taxes [Section $40(a)(ii)$ ]	426-429
□ Royalty, licence fee, etc. [Section $40(a)(iib)$ ]	430
□ Interest, salary, etc., paid by a firm to partner [Section $40(b)$ ]	431

	CASE NOS.
Excessive or unreasonable payment [Section 40A(2)]	432-435
Cash payment exceeding prescribed limits [Section 40A(3)]	436-437
Contribution to employees welfare trust, etc. [Section 40A(9)]	438
Certain deductions to be allowed only on actual payment	
[Section 43B]	439-447

#### **SECTION 41(1)**

<ul> <li>Remission or cessation of trading liability</li> </ul>	
Burden of proof	448
Bad debt recovery	449
Unsecured loan	450
Reassessment	451-453
□ Revision	454
□ Non-applicability	455
<b>SECTION 43(5)</b>	
<ul> <li>Speculative Transactions</li> </ul>	
Intra-day share transaction	456
□ Forward contract	457
SECTION 43A	
<ul> <li>Foreign currency, changes in rate of exchange</li> </ul>	
□ Scope of provision	458
$\Box \text{ Penalty under section } 271(1)(c)$	459
SECTION 43D	
<ul> <li>Public financial institutions/public companies</li> </ul>	
□ Scope of provision	460
SECTION 44	
♦ Insurance business	
Computation of income	461
SECTION 44AB	
◆ Tax Audit	
Tax audit report	462

#### **SECTION 44AD**

٠	Special provision for computing profits and gains of business on presumptive basis	
	□ Illustrations	463
	SECTION 44BB	
٠	Mineral oils, special provisions for computing profits & gains in connection with business of exploration, etc., of	
	□ Scope of provision	464
	SECTIONS 45 TO 55A	
٠	Capital gains	
	□ Capital assets [Section 2(14)]	465-468
	□ Long term/short term capital gains [Section 2(42A)/(42B)]	469
	□ Transfer [Section 2(47)]	470-476
	□ Slump sale [Section 2(42C)]	477
	Capital gain, chargeable as [Section 45]	478-496
	□ Firm/Partner, in case of [Section 45(3) & (4)]	497-500
	Transactions not regarded as transfer [Section 47]	501
	□ Computation of capital gains [Sections 48 & 55]	502-514
	□ Cost with reference to certain modes of acquisition [Section 49]	515
	□ Slump sale, cost of acquisition in case of [Section 50B]	516
	<ul> <li>Special provision for computation of full value consideration in certain cases [Section 50C]</li> </ul>	517-519
	Exemption: Profit on sale of property used for residence [Section 54]	520-521
	□ Exemption: Transfer of land used for agricultural purposes [Section 54B]	522-523
	□ Exemption: Investment in a residential house [Section 54F]	524-527
	<ul> <li>Exemption: Transfer of asset in case of shifting of industrial undertaking from urban areas [Section 54G]</li> </ul>	528
<b>SECTIONS 56 &amp; 57</b>		

□ Rental income	529
□ Gift of certain movable property [Section 56(2)( <i>vii</i> )( <i>c</i> )]	530-532
□ Share at discount [Section 56(2)( <i>viia</i> )]	533

◆ Income from other sources

I-10

	CASE NOS.
□ Share premium [Section $56(2)(viib)$ ]	534-535
□ Interest on compensation [Section 56(2)( <i>viii</i> )]	536
□ Other illustrations	537-540
□ Revision	541-542
Deductions [Section 57]	543

#### **SECTION 64**

<ul> <li>Income of individual to include income of spouse, minor child, etc.</li> </ul>	
Clubbing of income of minor child	544
SECTION 68	
♦ Cash credits	
Burden of proof	545-547
Opportunity of hearing	548-549
Accommodation entries	550-560
Amalgamation	561
Bank deposits	562-568
Demonetization period deposits	569-570
□ Firm/Partner, in case of	571
□ Gift	572
Investment	573
Loans and advances	574-579
Purchases/Sales, bogus	580-584
Share application money/share capital	585-604
□ Share dealing	605-613
Unsecured loan	614-618
□ Others	619-620
□ Reassessment	621-639
□ Revision	640
□ Appeal	641-642
Consolidation of appeals	643
□ Writ remedy	644-645

#### **SECTION 69**

#### Unexplained investments

□ Scope of provision

	CASE NOS.
Opportunity of hearing	647-649
Bogus purchases	650-651
Immovable property	652-654
□ Shares	655-660
□ Stock	661
Suppressed profits	662
No double taxation	663
□ Other illustrations	664-666
Reassessment	667
□ Revision	678
Writ jurisdiction	679

#### **SECTION 69A**

<ul> <li>Unexplained moneys, etc.</li> </ul>	
Valuable article	680
Bogus transactions	681-682
Demonetisation period deposits	683
Immovable property	684
□ Jewellery	685-686
Loose papers	687
□ Share dealings	688
Unsecured loan	689
Speaking order	690
□ Illustrations	691-696
Reassessment	697-714
□ Revision	715
□ Appeal	716
□ Writ remedy	717-721

#### **SECTION 69B**

Undisclosed investment

# Land Stock-in-trade Unaccounted purchases Illustrations Reassesment 726-730

#### I-11

	CASE NOS.
Revision	731
Writ jurisdiction	732

#### **SECTION 69C**

<ul> <li>Unexplained expenditure</li> </ul>	
Burden of proof	733-734
Bogus transactions	735-751
Illustrations	752-754
Reassessment	755-768
Writ jurisdiction	769

#### **SECTIONS 70 TO 80**

#### Losses

<ul> <li>Set-off of loss from one head against income from another [Section 71]</li> </ul>	770
<ul> <li>Losses in case of amalgamation/demerger; carry forward and set-off of [Section 72A]</li> </ul>	771-774
Speculation losses [Section 73]	775
□ Losses under the head capital gains [Section 74]	776-779

#### **SECTIONS 80AC TO 89**

#### ♦ Deductions & Reliefs

□ Life insurance premia, contribution to provident fund, etc.	700
[Section 80C]	780
□ Contribution to certain pension funds [Section 80CCC]	781-782
Donation to certain charitable institutions, etc. [Section 80G]	783-785
Exporters [Section 80HHC]	786-790
Profits and gains from infrastructure undertakings	
[Section 80-IA]	791-805
□ Profits and gains from industrial undertakings other	
than infrastructure development undertaking [Section 80-IB]	806-814
Profits and gains from housing projects [Section 80-IBA]	815
□ Special provisions in respect of certain undertakings or	
enterprises in certain special category States [Section 80-IC]	816-824
□ Profits and gains from business of collecting and processing of	
Bio-degradable waste [Section 80JJA]	825
New workmen, employment of [Section 80JJAA]	826
□ Income of co-operative societies [Section 80P]	827-839

	CASE NOS.
Interest from bank, post offices [Section 80TTA]	840
<ul> <li>Relief available when salary is paid in arrears or in advance [Section 89]</li> </ul>	841
SECTION 90	
◆ Double Taxation Relief - Where agreement exists	
Overriding effect of DTAA [Section 90(2)]	842-843
Most Favoured Nation (MFN) clause	843A-843C
<b>SECTIONS 92 TO 92F &amp; 144C</b>	
Transfer Pricing	
International transaction [Section 92B]	844-847
□ Computation of arm's length price [Section 92C]	848-880
□ Reference to TPO [Section 92CA]	881-882
Advance Pricing Agreement [Sections 92CC & 92CD]	883
Dispute Resolution Panel [Section 144C]	884-889J
SECTION 112	
◆ Tax on long-term capital gains	
□ Reassessment	890
SECTION 115BAA	
◆ Domestic companies, tax on income of	
Taxation & Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020	891-892
SECTION 115BBC	
♦ Anonymous donations	
Corpus donation	893
SECTION 115BBE	
◆ Tax on income referred to in sections 68 to 69D	
Constitutional validity	894
SECTIONS 115J TO 115JB	
◆ Minimum Alternate Tax	
Minimum Alternate Tax [Sections 115J, 115JA & 115JB]	895-911
□ MAT Credit [Section 115JAA]	912

CONTENTS	I-14
	CASE NOS.
SECTION 115-0	
<ul> <li>Tax on distributed profits of domestic companies</li> </ul>	
□ Reassessment	913
SECTION 115QA	
<ul> <li>Buy-back of shares, taxability of</li> </ul>	
Revision	914
SECTIONS 115W AND 115WM	
♦ Fringe Benefit Tax	
□ Limitation period of notice under section 143(2)	915
SECTIONS 116, 119, 120, 124, 127, 129 & 131	
<ul> <li>Income-tax authorities</li> </ul>	
Income-tax authorities [Section 116]	916
□ Instructions to subordinate authorities [Section 119]	917-934
□ Assessing Officer, jurisdiction of [Section 124]	935-938
□ Transfer of cases [Section 127]	939-951
□ Change of incumbent of an office [Section 129]	952-953
SECTIONS 132 TO 133A	
♦ Search, Seizure - Survey	
□ Search & seizure [Section 132]	954-961
□ Application of seized or requisitioned assets [Section 132B]	962-966
□ Survey [Section 133A]	967-968
SECTIONS 139 & 139A	
◆ Return of Income	
□ Revised return	969
Notice for defective return	970
Invalid or defective return	971
Writ jurisdiction	972
Permanent Account Number [Section 139A]	973

	CONTENTS	
		CASE NOS.
	SECTION 142	
♦ Inquiry before assessme	nt	
□ Notice under section 14	42(1)	974
Special audit [Sub-sect	ion (2A)]	975-979
	SECTION 142B	
♦ Faceless inquiry or value	ation	
Illustrations		980
	<b>SECTIONS 143 &amp; 144</b>	
♦ Assessment		
□ Summary assessment [	Section 143(1)]	981-982
□ Notice for scrutiny asse	essment [Section 143(2)]	<i>983-991</i>
Scrutiny assessment [S	ection 143(3)]	992-996
Additional tax [Section	143(1A)]	997
Best judgment assessm	ent [Section 144]	998-1000
	SECTION 144B	
<ul> <li>Faceless Assessment</li> </ul>		
Opportunity of hearing		1001-1006
Personal hearing		1007-1014
Non-speaking order		1015
□ Show cause notice/draf	t assessment order	1016-1023
Technical error in porta	al	1024-1025
□ <i>Ex parte</i> order		1026
Final assessment order		1027-1041
□ Non-est assessment [Or	mitted Section 144B(9)]	1042
Writ jurisdiction		1043-1044
SECTIONS 145, 145A & 145B		
<ul> <li>Method of Accounting</li> </ul>		
Accounting Standards :	-	1045
Project completion met	thod	1046-1047

	10+0-10+1
□ Discrepancy in Form 26AS & books of account	1048
□ Rejection of accounts	1049
Estimation of profit/Addition to income	1050-1053

	CASE NOS.
□ Illustrations	1054-1055
Reassessment	1056
Revision	1057
□ Interest on compensation [Section 145B]	1058

#### **SECTIONS 147 TO 153**

#### Income escaping assessment □ General [Section 147] 1059-1064 □ Non-disclosure of primary facts [Section 147] 1065-1069 □ Notice for reassessment [Section 148] 1070-1131 □ Conducting inquiry, providing opportunity before issue of notice [Section 148A] 11.32-1160 □ Time-limit for issuance of notice [Section 149] 1161-1176 □ Assessment in pursuance of an order of appeal, etc. 1177-1178 [Section 150] □ Sanction for issue of notice [Section 151] 1179-1187 □ Time-limit for completion of assessment [Section 153] 1188-1193

#### SECTIONS 153A TO 153D

<ul> <li>Search or requisition, assessment in case of</li> </ul>			
□ Assessment in case of search or requisition [Section 153A]	1194-1220		
Assessment of income in case of any other person [Section 153C]	1221-1237		
<ul> <li>Prior approval necessary for assessment in cases of search or requisition [Section 153D]</li> </ul>	1238-1242		
SECTION 154			
• Rectification of mistake			
□ Illustrations	1243		
SECTIONS 158B TO 158BI			
<ul> <li>Block assessment in search cases</li> </ul>			
Undisclosed income of any other person [Section 158BD]	1244		
Time-limit for completion of block assessment [Section 158BE]	1245-1246		
<ul> <li>Certain interests and penalties not to be levied or imposed [Section 158BF]</li> </ul>	1247		
□ Levy of interest and penalty in certain cases [Section 158BFA]	1248-1249		

#### **SECTIONS 159 TO 179**

#### Liability in special cases

Liability of representative assessee [Section 161]	1250
□ Succession to business otherwise than on death [Section 170]	1251-1253
□ Effect of Order of Tribunal or Court in respect of business reorganisation [Section 170A]	1254-1255
Shipping business of non-residents [Section 172]	1256
Liabilities of directors [Section 179]	1257-1264

#### SECTIONS 190 TO 206CCA AND 234E

#### Deduction/Collection of tax at source □ Interest other than interest on securities [Section 194A] 1265-1269 1270-1274 □ Contractors/Sub-contractors, payment to [Section 194C] 1275-1276 Commission or brokerage [Section 194H] □ Rent [Section 194-I] 1277 1278-1279 □ Fees for professional or technical services [Section 194J] □ Compensation for acquisition of immovable property [Section 194LA] 1280 □ Payment of certain amounts in cash [Section 194N] 1281-1283 1284-1285 □ Non-resident, payment to [Section 195] □ Income payable net of tax [Section 195A] 1286 □ Certificate for deduction of tax at lower rate [Section 197] 1287-1291 □ Tax deducted is income received [Section 198] 1292 1293-1295 □ Credit for tax deducted [Section 199] □ Consequences of failure to deduct or pay tax [Section 201] 1296-1300 1301-1303 □ Bar against direct demand on assessee [Section 205] □ Collection of tax at source [Section 206C] 1304-1305

#### **SECTIONS 220 TO 226**

٠	Collection and recovery of tax	
	□ When tax payable and when assessee deemed in default [Section 220]	1306-1347
	□ Certificate proceedings [Section 222]	1348
	□ Other proceedings [Section 226]	1349-1353

CASE NOS.

#### SECTIONS 234A TO 234D

### Interest, chargeable as Interest for defaults in furnishing return of income [Section 234A] Levy of interest for defaults in payment of advance tax [Section 234B] 1355-1356

#### **SECTIONS 237 TO 245**

#### Refunds

Claim for refund	1357-1364
□ Effect of order passed on appeal [Section 240]	1365
Power to withhold refund in certain cases [Section 241A]	1366
□ Interest on refund [Sections 244 & 244A]	1367-1372
Refunds, setting off against tax due [Section 245]	1373-1376

#### SECTIONS 245A TO 245M

#### Settlement Commission

□ Application for settlement of cases [Section 245C]	1377-1382
□ Procedure on application under section 245C [Section 245D]	1383-1390
□ Power and procedure of settlement commission [Section 245F]	1391
Immunity from prosecution/penalty [Section 245H]	1392-1393

#### **SECTIONS 246 TO 251**

# Commissioner (Appeals) Appealable orders before Commissioner (Appeals) [Section 246A] Powers of [Sections 250 & 251] 1398-1401

#### **SECTIONS 252 TO 255**

#### ♦ Appellate Tribunal

Condonation of delay	1402-1404
Orders of Appellate Tribunal [Section 254]	1405-1412
□ Power to transfer cases [Section 255]	1413
□ Income-tax Appellate Tribunal Members (Recruitment and	1414
Conditions of Service) Rules, 1963	1414

CASE NOS.

#### **SECTION 260A**

<ul> <li>High Court, appeals to</li> </ul>	
Scope of provision	1415
Territorial jurisdiction	1416-1418
Condonation of delay	1419-1425
□ Review	1426
Writ jurisdiction	1427-1429

#### SECTIONS 263 & 264

<ul> <li>Revision by Commissioner</li> </ul>	
Scope of provision	1430
□ Applicability of section 268A	1431
Powers of Commissioner	1432-1433
Opportunity of hearing	1434
Order without DIN	1435
□ Time-limit for order of revision	1436-1437
□ Illustrations	1438-1440
Revision of other orders [Section 264]	1441-1446

#### **SECTION 268A**

<ul> <li>Filing of appeal or application for reference by income-tax authorities</li> </ul>			
	□ Circular No. 3/2018, dated 11-7-2018	1447-1449	
	□ Circular No. 17/2019, dated 8-8-2019	1450-1454	
	Revision order	1455	
SECTION 269SS			
<ul> <li>Mode of acceptance of loans or deposits</li> </ul>			
	Personal expenses, not 'Loan'	1456	
	□ Penalty for failure to comply with section 269SS [Section 271D]	1457-1459	

#### **SECTIONS 270A TO 275**

#### Penalty

□ Penalty for under-reporting and misreporting of income [Section 270A]	1460
□ Immunity from imposition of penalty, etc. [Section 270AA]	1461
<ul> <li>Penalty for concealment of income [Section 271(1)(c)]</li> </ul>	1462-1476
<ul> <li>Penalty where search has been initiated [Section 271AAB]</li> </ul>	1477-1479

CONTENTS	1-20
	CASE NOS.
Penalty for failure to get accounts audited [Section 271B]	1480
□ Penalty for failure to deduct tax at source [Section 271C]	1481
Procedure for imposition of penalty [Section 274]	1482
□ Bar of limitation for imposing penalties [Section 275]	1483-1484
SECTIONS 275A TO 279	
♦ Offences & prosecution	
Failure to pay tax to credit of Central Government	
[Section 276B]	1485-1491
Wilful attempt to evade tax [Section 276C]	1492-1503
□ Failure to furnish return of income [Section 276CC]	1504-1505
<ul> <li>Falsification of books of account or document, etc.</li> <li>[Section 277A]</li> </ul>	1506
<ul> <li>Prosecution to be at instance of Principal Chief Commissioner/ Chief Commissioner/Principal Commissioner/Commissioner [Section 279]</li> </ul>	1507-1510
SECTION 279A	
<ul> <li>Certain offences to be non-cognizable</li> </ul>	
Look-out circular	1511
SECTION 281	
<ul> <li>Certain transfers to be void</li> </ul>	
Conversion of leasehold right	1512
	1312
SECTION 281B	1512
SECTION 281B • Provisional attachment to protect revenue in certain cases	1312
	1512
• Provisional attachment to protect revenue in certain cases	
<ul> <li>Provisional attachment to protect revenue in certain cases</li> <li>No recording of satisfaction</li> </ul>	1513
<ul> <li>Provisional attachment to protect revenue in certain cases</li> <li>No recording of satisfaction</li> <li>Time-limit of provisional attachment, challenge to</li> </ul>	1513
<ul> <li>Provisional attachment to protect revenue in certain cases</li> <li>No recording of satisfaction</li> <li>Time-limit of provisional attachment, challenge to</li> <li>SECTIONS 282 TO 284</li> </ul>	1513
<ul> <li>Provisional attachment to protect revenue in certain cases         <ul> <li>No recording of satisfaction</li> <li>Time-limit of provisional attachment, challenge to</li> </ul> </li> <li>SECTIONS 282 TO 284</li> <li>Service of notice</li> </ul>	1513 1514-1516

I-20

# CASE SECTION 285BA Financial transaction or reportable account, obligation to furnish Penalty under section 271FA SECTION 288 Appearance by Authorized Representative Preference to Chartered Accountants over Cost Accountants, whether amounts to discrimination?

#### **SECTION 292B**

## Return of income, etc., not to be invalid on certain grounds Non-curable defects

#### **SECTION 292BB**

<ul> <li>Notice deemed to be valid in certain circumstances</li> </ul>	
□ Absence of notice	1525

#### **OTHER ACTS**

Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015	1526-1533
Chartered Accountants Act, 1949	1534
Direct Tax Vivad Se Vishwas Act, 2020	1535-1551
Expenditure Tax Act, 1987	1552-1553
Income Declaration Scheme, 2016	1554-1556
Interest Tax Act, 1974	1557
Kar Vivad Samadhan Scheme, 1988	1558-1559
Prohibition of Benami Property Transactions Act, 1988	1560-1578

#### WORDS AND PHRASES

□ Words and Phrases	1579-1588
	PAGE NO.
SUBJECT INDEX	1195

CASE NOS.

1520

1521

1522-1524