

# DIRECT TAX – RECENT JUDGMENT

CA. Paras K. Savla, CA. Hemant R. Shah

JUDICIAL PRONOUNCEMENTS

SUPREME COURT DECISIONS

TDS credit can be claimed by the assessee (deductee) despite failure on the part of deductor to upload correct details in Form 26AS : (SC)

## PCIT Vs Tata Communications Ltd. (Bombay High Court)

[Appeal No.: ITA No. 1746 of 2016, Date of Order: 22/01/2019]

The Hon. Bombay HC held that in case, the deductor has failed to upload the correct details in Form 26-AS, the benefit should be given to the assessee on the basis of evidence produced before the Department.

On Appeal, the Supreme Court has also affirmed the above view of High Court.

## TRIBUNAL DECISIONS

### Blue Chip Developers (P) Ltd. Vs ITO (ITAT Delhi)

Approval taken from the higher Authority for proceedings under section 148 Notice by writing merely “YES” word is invalid:

[Appeal No.: ITA No. 1061/Del/2019, Date of Judgement/Order : 02/12/2019, A.Y 2009-10]

In the present case, the approving authority has given approval to the reopening of assessment in a mechanical manner without due application of mind by only mentioning in Column No. 12 ‘YES’, in the Reasons for Initiating the Proceedings U/s 147 and For obtaining the Approval of the Addl. Commissioner of Income Tax. In view of the above, the reassessment is not sustainable in the eyes of law and needs to be quashed.