Bibliography and text of legislative enactments and judicial pronouncements

Legislative Enactments

Principal Director General – Pr.DGIT	Pr.DGIT
Director General - DGIT	DGIt
Principal Director - Pr.DIT	Pr.DIT
Director - DIT	DIT
Principal Chief Commissioner – Pr.CCIT	Pr.CCIT
Chief Commissioner - CCIT	CCIT
Principal Commissioner - Pr.CIT	Pr.CIT
Commissioner - CIT	CIT
Additional Director – Addl.DIT	Addl.DIT
Additional Commissioner – Addl.CIT	Addl.CIT
Joint Director - JDIT	JDIT
Joint Commissioner - JCIT	JCIT
Assistant Director - ADIT	ADIT
Assistance Commissioner - ACIT	ACIT
Deputy Director - DDIT	DDIT
Deputy Commissioner - DCIT	DCIT

Indian Income-tax Act, 1922 =	1922 Act

such books of account, other documents, money, bullion, jewellery or other valuable article or thing	such documents or valueables
money, bullion, jewellery or other valuable article or thing	the assets@
Various combination from Pr.DGIT to DCIT	the competent authority
Various combination from Pr.DGIT to DCIT	the specified authorities
building, place, vessel, vehicle or aircraft	the locations%
section under	sec u/

Search and seizure.

132. (1) Where the competent-authority# in consequence of information in his possession, has reason to believe that—

(a) any person to whom a summons u/ sub-sec. (1) of sec. 37 of the Indian Income-tax Act, 1922 (11 of 1922), or u/ sub-sec. (1) of sec. 131 of this Act, or a notice u/ sub-sec. (4) of sec. 22 of the Indian Income-tax Act, 1922, or u/ sub-sec. (1) of sec. 142 of this Act was issued to produce, or cause to be produced, any books of account or other documents has omitted or failed to produce, or cause to be produced, such books of account or other documents as required by such summons or notice, or

(b) any person to whom a summons or notice as aforesaid has been or might be issued will not, or would not, produce or cause to be produced, any books of account or other documents which will be useful for, or relevant to, any proceeding u/ the Indian Income-tax Act, 1922 (11 of 1922), or u/ this Act, or

(c) any person is in possession of any the assets@ and such the assets@ represents either wholly or partly income or property which has not been, or would not be, disclosed for the purposes of the Indian Income-tax Act, 1922 (11 of 1922), or this Act (hereinafter in this sec. referred to as the undisclosed income or property),

then,—

(A) the competent-authority#, or

(B) such competent-authority#,

(the officer so authorised in all cases being hereinafter referred to as the authorised officer) to—

(i) enter and search any the locations% where he has reason to suspect that such books of account, other documents, the assets@ are kept;

(ii) break open the lock of any door, box, locker, safe, almirah or other receptacle for exercising the powers conferred by clause (i) where the keys thereof are not available;

(iia) search any person who has got out of, or is about to get into, or is in, the the locations%, if the authorised officer has reason to suspect that such person has secreted about his person any such books of account, other documents, the assets@;

(iib) require any person who is found to be in possession or control of any books of account or other documents maintained in the form of electronic record as defined in sec. 2(1)(t) of the Information Technology Act, 2000 (21 of 2000), to afford the authorised officer the necessary facility to inspect such books of account or other documents;

(iii) seize any such books of account, other documents, the assets@ found as a result of such search:

Provided that the assets@, being stock-in-trade of the business, found as a result of such search shall not be seized but the authorised officer shall make a note or inventory of such stock-in-trade of the business;

(iv) place marks of identification on any books of account or other documents or make or cause to be made extracts or copies therefrom;

(v) make a note or an inventory of any such the assets@ :

Provided that where any the locations% referred to in clause (i) is within the area of jurisdiction of any competent-authority has no jurisdiction over the person referred to in clause (a) or clause (b) or clause (c), then, notwithstanding anything contained in sec. 120, it shall be competent for him to exercise the powers u/ this sub-sec. in all cases where he has reason to believe that any delay in getting the authorisation from the competent-authority# having jurisdiction over such person may be prejudicial to the interests of the revenue :

Provided further that where it is not possible or practicable to take physical possession of any valuable article or thing and remove it to a safe place due to its volume, weight or other physical characteristics or due to its being of a dangerous nature, the authorised officer may serve an order on the owner or the person who is in immediate possession or control thereof that he shall not remove, part with or otherwise deal with it, except with the previous permission of such authorised officer and such action of the authorised officer shall be deemed to be seizure of such valuable article or thing u/ clause (iii):

Provided also that nothing contained in the second proviso shall apply in case of any valuable article or thing, being stock-in-trade of the business:

Provided also that no authorisation shall be issued by the specified authorities on or after the 1st day of October, 2009 unless he has been empowered by the Board to do so.

Explanation.—For the removal of doubts, it is hereby declared that the reason to believe, as recorded by the income-tax authority u/ this sub-sec., shall not be disclosed to any person or any authority or the Appellate Tribunal.

(1A) Where any competent-authority#, in consequence of information in his possession, has reason to suspect that any books of account, other documents, the assets@ in respect of which an officer has been authorised by the specified authority to take action u/ clauses (i) to (v) of sub-sec. (1) are or is kept in any the locations% not mentioned in the authorisation u/ sub-sec. (1), such competent-authority# may, notwithstanding anything contained in sec. 120, authorise the said officer to take action u/ any of the clauses aforesaid in respect of such the locations%.

Explanation.—For the removal of doubts, it is hereby declared that the reason to suspect, as recorded by the income-tax authority u/ this sub-sec., shall not be disclosed to any person or any authority or the Appellate Tribunal.

(2) The authorised officer may requisition the services of any police officer or of any officer of the Central Government, or of both, to assist him for all or any of the purposes specified in sub-sec. (1) or sub-sec. (1A) and it shall be the duty of every such officer to comply with such requisition.

(3) The authorised officer may, where it is not practicable to seize any such books of account, other documents, the assets@, for reasons other than those mentioned in the second proviso to sub-sec. (1), serve an order on the owner or the person who is in immediate possession or control thereof that he shall not remove, part with or otherwise deal with it except with the previous permission of such officer and such officer may take such steps as may be necessary for ensuring compliance with this sub-sec..

Explanation.—For the removal of doubts, it is hereby declared that serving of an order as aforesaid u/ this sub-sec. shall not be deemed to be seizure of such books of account, other documents, the assets@ u/ clause (iii) of sub-sec. (1).

(4) The authorised officer may, during the course of the search or seizure, examine on oath any person who is found to be in possession or control of any books of account, documents, the assets@ and any statement made by such person during such examination may thereafter be used in evidence in any proceeding u/ the Indian Income-tax Act, 1922 (11 of 1922), or u/ this Act.

Explanation.—For the removal of doubts, it is hereby declared that the examination of any person u/ this sub-sec. may be not merely in respect of any books of account, other documents or assets found as a result of the search, but also in respect of all matters relevant for the purposes of any investigation connected with any proceeding u/ the Indian Income-tax Act, 1922 (11 of 1922), or u/ this Act.

(4A) Where any books of account, other documents, the assets@ are or is found in the possession or control of any person in the course of a search, it may be presumed—

(i) that such books of account, other documents, the assets@ belong or belongs to such person;

(ii) that the contents of such books of account and other documents are true; and

(iii) that the signature and every other part of such books of account and other documents which purport to be in the handwriting of any particular person or which may reasonably be assumed to have been signed by, or to be in the handwriting of, any particular person, are in that person's handwriting, and in the case of a document stamped, executed or attested, that it was duly stamped and executed or attested by the person by whom it purports to have been so executed or attested.

(5) ***

(6) ***

(7) ***

(8) The books of account or other documents seized u/ sub-sec. (1) or sub-sec. (1A) shall not be retained by the authorised officer for a period exceeding thirty days from the date of the 3order of assessment or reassessment or recomputation u/ sub-sec. (3) of sec. 143 or sec. 144 or sec. 147 or sec. 153A or clause (c) of sec. 158BC unless the reasons for retaining the same are recorded by him in writing and the approval of the Principal Chief Commissioner or Chief Commissioner, Principal Commissioner or Commissioner, Principal Director General or Director General or Principal Director or Director for such retention is obtained :

Provided that the competent-authority# shall not authorise the retention of the books of account and other documents for a period exceeding thirty days after all the proceedings u/ the Indian Income-tax Act, 1922 (11 of 1922), or this Act in respect of the years for which the books of account or other documents are relevant are completed.

(8A) An order u/ sub-sec. (3) shall not be in force for a period exceeding sixty days from the date of the order.

(9) The person from whose custody any books of account or other documents are seized u/ sub-sec. (1) or sub-sec. (1A) may make copies thereof, or take extracts therefrom, in the presence of the authorised officer or any other person empowered by him in this behalf, at such place and time as the authorised officer may appoint in this behalf.

(9A) Where the authorised officer has no jurisdiction over the person referred to in clause (a) or clause (b) or clause (c) of sub-sec. (1), the books of account or other documents, or any the assets@ (hereafter in this sec. and in sec.s 132A and 132B referred to as the assets) seized u/ that sub-sec. shall be handed over by the authorised officer to the Assessing Officer having jurisdiction over such person within a period of sixty days from the date on which the last of the authorisations for search was executed and thereupon the powers exercisable by the authorised officer u/ sub-sec. (8) or sub-sec. (9) shall be exercisable by such Assessing Officer.

(9B) Where, during the course of the search or seizure or within a period of sixty days from the date on which the last of the authorisations for search was executed, the authorised officer, for reasons to be recorded in writing, is satisfied that for the purpose of protecting the interest of revenue, it is necessary so to do, he may with the previous approval of the competent-authority#, by order in writing, attach provisionally any property belonging to the assessee, and for the said purposes, the provisions of the Second Schedule shall, mutatis mutandis, apply.

(9C) Every provisional attachment made u/ sub-sec. (9B) shall cease to have effect after the expiry of a period of six months from the date of the order referred to in sub-sec. (9B).

(9D) The authorised officer may, during the course of the search or seizure or within a period of sixty days from the date on which the last of the authorisations for search was executed, make a reference to a Valuation Officer referred to in sec. 142A, who shall estimate the fair market value of the property in the manner provided u/ that sec. and submit a report of the estimate to the said officer within a period of sixty days from the date of receipt of such reference.

(10) If a person legally entitled to the books of account or other documents seized u/ sub-sec. (1) or sub-sec. (1A) objects for any reason to the approval given by the competent-authority# u/ sub-sec. (8), he may make an application to the Board stating therein the reasons for such objection and requesting for the return of the books of account or other documents and the Board may, after giving the applicant an opportunity of being heard, pass such orders as it thinks fit.

(11) ***

(11A) ***

(12) ***

(13) The provisions of the Code of Criminal Procedure, 1973 (2 of 1974), relating to searches and seizure shall apply, so far as may be, to searches and seizure u/ sub-sec. (1) or sub-sec. (1A).

(14) The Board may make rules in relation to any search or seizure u/ this sec. ; in particular, and without prejudice to the generality of the foregoing power, such rules may provide for the procedure to be followed by the authorised officer—

(i) for obtaining ingress into any the locations% to be searched where free ingress thereto is not available ;

(ii) for ensuring safe custody of any books of account or other documents or assets seized.

Explanation 1.—For the purposes of sub-sec.s (9A), (9B) and (9D), with respect to "execution of an authorisation for search", the provisions of sub-sec. (2) of sec. 153B shall apply.

Explanation 2.—In this sec., the word "proceeding" means any proceeding in respect of any year, whether u/ the Indian Income-tax Act, 1922 (11 of 1922), or this Act, which may be pending on the date on which a search is authorised u/ this sec. or which may have been completed on or before such date and includes also all proceedings u/ this Act which may be commenced after such date in respect of any year.

Inquiry before assessment.

142. (1) For the purpose of making an assessment u/ this Act, the Assessing Officer may serve on any person who has made a return u/ sec. 115WD or sec. 139 or in whose case the time allowed u/ sub-sec. (1) of sec. 139 for furnishing the return has expired a notice requiring him, on a date to be therein specified,—

…

….

Provided that—

(2) For the purpose of obtaining full information in respect of the income or loss of any person, the Assessing Officer may make such inquiry as he considers necessary.

Assessment

143. (1) Where a return has been made u/ sec. 139, or in response to a notice u/ sub-sec. (1) of sec. 142, such return shall be processed in the following manner, namely:—

….

….

(2) Where a return has been furnished u/ sec. 139, or in response to a notice u/ sub-sec. (1) of sec. 142, the Assessing Officer or the prescribed income-tax authority, as the case may be, if, considers it necessary or expedient to ensure that the assessee has not u/stated the income or has not computed excessive loss or has not u/-paid the tax in any manner, shall serve on the assessee a notice requiring him, on a date to be specified therein, either to attend the office of the Assessing Officer or to produce, or cause to be produced before the Assessing Officer any evidence on which the assessee may rely in support of the return:

Provided that no notice u/ this sub-sec. shall be served on the assessee after the expiry of three months from the end of the financial year in which the return is furnished.

Best judgment assessment.

144. (1) If any person—

(a) fails to make the return required u/ sub-sec. (1) of sec. 139 and has not made a return or a revised return u/ sub-sec. (4) or sub-sec. (5) or an updated return u/ sub-sec. (8A) of that sec., or

(b) fails to comply with all the terms of a notice issued u/ sub-sec. 142(1) or fails to comply with a direction issued u/ sub-sec. 142(2A) or

(c) having made a return, fails to comply with all the terms of a notice issued u/ sec. 143(2),

the Assessing Officer, after taking into account all relevant material which the Assessing Officer has gathered, shall, after giving the assessee an opportunity of being heard, make the assessment of the total income or loss to the best of his judgment and determine the sum payable by the assessee on the basis of such assessment :

Provided that such opportunity shall be given by the Assessing Officer by serving a notice calling upon the assessee to show cause, on a date and time to be specified in the notice, why the assessment should not be completed to the best of his judgment :

Provided further that it shall not be necessary to give such opportunity in a case where a notice u/ sub-sec. (1) of sec. 142 has been issued prior to the making of an assessment u/ this sec..

(2) …Not required for this article….

Procedure for block assessment.

158BC. Where any search has been conducted u/ sec. 132 or books of account, other documents or assets are requisitioned u/ sec. 132A, in the case of any person, then,—

(a) the Assessing Officer shall—

(i) in respect of search initiated or books of account or other documents or any assets requisitioned after the 30th day of June, 1995, but before the 1st day of January, 1997, serve a notice to such person requiring him to furnish within such time not being less than fifteen days;

(ii) in respect of search initiated or books of account or other documents or any assets requisitioned on or after the 1st day of January, 1997, serve a notice to such person requiring him to furnish within such time not being less than fifteen days but not more than forty-five days, as may be specified in the notice a return in the prescribed form41 and verified in the same manner as a return u/ clause (i) of sub-sec. (1) of sec. 142, setting forth his total income including the undisclosed income for the block period :

Provided that no notice u/ sec. 148 is required to be issued for the purpose of proceeding u/ this Chapter :

Provided further that a person who has furnished a return u/ this clause shall not be entitled to file a revised return;

(b) the Assessing Officer shall proceed to determine the undisclosed income of the block period in the manner laid down in sec. 158BB and the provisions of sec. 142, sub-sec.s (2) and (3) of sec. 143, sec. 144 and sec. 145 shall, so far as may be, apply;

(c) the Assessing Officer, on determination of the undisclosed income of the block period in accordance with this Chapter, shall pass an order of assessment and determine the tax payable by him on the basis of such assessment;

(d) the assets seized u/ sec. 132 or requisitioned u/ sec. 132A shall be dealt with in accordance with the provisions of sec. 132B.

Cash credits.

68. Where any sum is found credited in the books of an assessee maintained for any previous year, and the assessee offers no explanation about the nature and source thereof or the explanation offered by him is not, in the opinion of the Assessing Officer, satisfactory, the sum so credited may be charged to income-tax as the income of the assessee of that previous year :
Provided *that* where the assessee is a company (not being a company in which the public are substantially interested), and the sum so credited consists of share application money, share capital, share premium or any such amount by whatever name called, any explanation offered by such assessee-company shall be deemed to be not satisfactory, unless—

(*a*) the person, being a resident in whose name such credit is recorded in the books of such company also offers an explanation about the nature and source of such sum so credited; and

(*b*) such explanation in the opinion of the Assessing Officer aforesaid has been found to be satisfactory:

Provided further that nothing contained in the first proviso *or second proviso* shall apply if the person, in whose name the sum referred to therein is recorded, is a venture capital fund or a venture capital company as referred to in clause (*23FB*) of sec. 10.

[Assessment in case of search or requisition.

153A. [(1)] Notwithstanding anything contained in sec. 139, sec. 147, sec. 148, sec. 149, sec. 151 and sec. 153, in the case of a person where a search is initiated u/ sec. 132 or books of account, other documents or any assets are requisitioned u/ sec. 132A, the Assessing Officer shall—

(a)	issue notice to such person requiring him to furnish within such period, as may be specified in the notice, the return of income in respect of each assessment year falling within six assessment years and for the relevant assessment year or years] referred to in clause (b), in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed and the provisions of this Act shall, so far as may be, apply accordingly as if such return were a return required to be furnished u/ sec. 139;
(b)	assess or reassess the total income of six assessment years immediately preceding the assessment year relevant to the previous year in which such search is conducted or requisition is made and for the relevant assessment year or years] :

Provided that the Assessing Officer shall assess or reassess the total income in respect of each assessment year falling within such six assessment years and for the relevant assessment year or years] :

Provided further that assessment or reassessment, if any, relating to any assessment year falling within the period of six assessment years [and for the relevant assessment year or years] referred to in this [sub-sec.] pending on the date of initiation of the search u/ sec. 132 or making of requisition u/ sec. 132A, as the case may be, shall abate :

Provided also that the Central Government may by rules made by it and published in the Official Gazette (except in cases where any assessment or reassessment has abated u/ the second proviso), specify the class or classes of cases in which the Assessing Officer shall not be required to issue notice for assessing or reassessing the total income for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made and for the relevant assessment year or years

Provided also that no notice for assessment or reassessment shall be issued by the Assessing Officer for the relevant assessment year or years unless—

(a)	the Assessing Officer has in his possession books of account or other documents or evidence which reveal that the income, represented in the form of asset, which has escaped assessment amounts to or is likely to amount to fifty lakh rupees or more in the relevant assessment year or in aggregate in the relevant assessment years;

(b)	the income referred to in clause (a) or part thereof has escaped assessment for such year or years; and
(c)	the search u/ sec. 132 is initiated or requisition u/ sec. 132A is made on or after the 1st day of April, 2017.

Explanation 1.—For the purposes of this sub-sec., the expression "relevant assessment year" shall mean an assessment year preceding the assessment year relevant to the previous year in which search is conducted or requisition is made which falls beyond six assessment years but not later than ten assessment years from the end of the assessment year relevant to the previous year in which search is conducted or requisition is made.

Explanation 2.—For the purposes of the fourth proviso, "asset" shall include immovable property being land or building or both, shares and securities, loans and advances, deposits in bank account.]

(2) If any proceeding initiated or any order of assessment or reassessment made u/ sub-sec. (1) has been annulled in appeal or any other legal proceeding, then, notwithstanding anything contained in sub-sec. (1) or sec. 153, the assessment or reassessment relating to any assessment year which has abated u/ the second proviso to sub-sec. (1), shall stand revived with effect from the date of receipt of the order of such annulment by the 61[Principal Commissioner or] Commissioner:

Provided that such revival shall cease to have effect, if such order of annulment is set aside.]

Explanation.—For the removal of doubts, it is hereby declared that,—

(i)	save as otherwise provided in this sec., sec. 153B and sec. 153C, all other provisions of this Act shall apply to the assessment made u/ this sec.;
(ii)	in an assessment or reassessment made in respect of an assessment year u/ this sec., the tax shall be chargeable at the rate or rates as applicable to such assessment year.

Judicial Pronouncements

Ref No	[A]
Citation	Hon'ble Supreme Court in case of ACIT vs. Hotel Blue Moon 188 taxman 113
Judicial Pro-nounce-ment	15) We may now revert back to Section 158 BC(b) which is the material provision which requires our consideration. Section 158 BC(b) provides for enquiry and assessment. The said provision reads "that the assessing officer shall proceed to determine the undisclosed income of the Block period in the manner laid down in Section 158 BB and the provisions of Section 142, subsection (2) and (3) of Section 143, Section 144 and Section 145 shall, so far as may be, apply." An analysis of this sub section indicates that, after the return is filed, this clause enables the assessing officer to complete the assessment by following the procedure like issue of notice under Sections 143(2)/142 and complete the assessment under Section 143(3). This Section does not provide for accepting the return as provided under Section 143(i)(a). The assessing officer has to complete the assessment under Section 143(3) only. In case of default in not filing the return or not complying with the notice under Sections 143(2)/142, the assessing officer is authorized to complete the assessment ex-parte under Section 144. Clause (b) of Section 158 BC by referring to Section 143(2) and (3) would appear to imply that the provisions of Section 143(1) are excluded. But Section 143(2) itself becomes necessary only where it becomes necessary to check the return, so that where block return conforms to the undisclosed income inferred by the authorities, there is no reason, why the authorities should issue notice under Section 143(2). However, if an assessment is to be completed under Section 143(3) read with Section 158-BC, notice under Section 143(2) should be issued within one year from the date of filing of block return. Omission on the part of the assessing authority to issue notice

under Section 143(2) cannot be a procedural irregularity and the same is not curable and, therefore, the requirement of notice under Section 143(2) cannot be dispensed with. The other important feature that requires to be noticed is that the Section 158 BC(b) specifically refers to some of the provisions of the Act which requires to be followed by the assessing officer while completing the block assessments under Chapter XIV-B of the Act. This legislation is by incorporation. This Section even speaks of sub- sections which are to be followed by the assessing officer. Had the intention of the legislature was to exclude the provisions of Chapter XIV of the Act, the legislature would have or could have indicated that also. A reading of the provision would clearly indicate, in our opinion, if the assessing officer, if for any reason, repudiates the return filed by the assessee in response to notice under Section 158 BC(a), the assessing officer must necessarily issue notice under Section 143(2) of the Act within the time prescribed in the proviso to Section 143(2) of the Act. Where the legislature intended to exclude certain provisions from the ambit of Section 158 BC(b) it has done so specifically. Thus, when Section 158 BC(b) specifically refers to applicability of the proviso thereto cannot be exclude. We may also notice here itself that the clarification given by CBDT in its circular No.717 dated 14th August, 1995, has a binding effect on the department, but not on the Court. This circular clarifies the requirement of law in respect of service of notice under sub-section (2) of Section 143 of the Act. Accordingly, we conclude even for the purpose of Chapter XIV-B of the Act, for the determination of undisclosed income for a block period under the provisions of Section 158 BC, the provisions of Section 142 and sub-sections (2) and (3) of Section 143 are applicable and no assessment could be made without issuing notice under Section 143(2) of the Act. However, it is contended by Sri Shekhar, learned counsel for the department that in view of the expression "So far as may be" in Section 153 BC(b), the issue of notice is not mandatory but optional and are to be applied to the extent practicable. In support of that contention, the learned counsel has relied on the observation made by this Court in Dr. Pratap Singh's case [1985] 155 ITR 166(SC). In this case, the Court has observed that Section 37(2) provides that "the provisions of the Code relating to searches, shall so far as may be, apply to searches directed under Section 37(2). Reading the two sections together it merely means that the methodology prescribed for carrying out the search provided in Section 165 has to be generally followed.

The expression "so far as may be" has always been construed to mean that those provisions may be generally followed to the extent possible. The learned counsel for the respondent has brought to our notice the observations made by this Court in the case of Maganlal Vs. Jaiswal Industries, Neemach and Ors., [(1989) 4 SCC 344], wherein this Court while dealing with the scope and import of the expression "as far as practicable" has stated "without anything more the expression `as far as possible' will mean that the manner provided in the code for attachment or sale of property in execution of a decree shall be applicable in its entirety except such provision therein which may not be practicable to be applied."

16) The case of the revenue is that the expression `so far as may be apply' indicates that it is not expected to follow the provisions of Section 142, subsections 2 and 3 of Section 143 strictly for the purpose of Block assessments. We do not agree with the submissions of the learned counsel for the revenue, since we do not see any reason to restrict the scope and meaning of the expression `so far as may be apply'. In our view, where the assessing officer in repudiation of the return filed under Section 158 BC(a) proceeds to make an enquiry, he has necessarily to follow the provisions of Section 142, sub-sections (2) and (3) of Section 143.

	17) Section 158 BH provides for application of the other provisions of the Act. It reads: "Save as otherwise provided in this Chapter, all the other provisions of this Act shall apply to assessment made under this Chapter." This is an enabling provision, which makes all the provisions of the Act, save as otherwise provided, applicable for proceedings for block assessment. The provisions which are specifically included are those which are available in Chapter XIV-B of the Act, which includes Section 142 and sub-sections (2) and (3) of Section 143. 18) On a consideration of the provisions of Chapter XIV-B of the Act, we are in agreement with the reasoning and the conclusion reached by the High Court.”

Ref No	[B]
Citation	The Hon'ble Kerela High Court in case of Travancore Diagnostics Private Limited vs. ACIT 390 ITR 167 has also dealt with this issue of validity of reassessment order passed
Judicial Pro-nounce-ment	“33. The extended question then is whether even if the assessee is deemed to have participated in the proceedings under Section 143, even without the Assessing Officer having issued the mandatory notice, would the Revenue be entitled to the benefit provided under Section 292BB of the Act. Section 292BB creates an estoppel against the assessee in claiming that no notice has been served on him, if he has participated in the proceedings. However, the said section does not in any manner grant any privilege to the Assessing Officer in dispensing with the issuance of a notice under Section 143(2) of the Act. Since the jurisdiction under Section 143 is founded on the issuance of a notice under Section 143(2), the assessing officer could have assumed jurisdiction only after issuing a notice under Section 143 (2). Even the participation of the assessee would not provide the benefit under Section 292BB to the Revenue. The requirement that a notice be issued is mandatory and the Assessing Officer has no other option but to issue the notice before commencing the jurisdiction. Here, we draw support from the judgment of the Honble Supreme Court in Assistant Commissioner of Income Tax v. Greater Noida Industrial Development Authority ((2015) 379 ITR 0014 (All)), wherein it was held as under: "Section 148(1) provides for service of notice as a condition precedent to making the order of assessment. Once a notice is issued within the period of limitation, jurisdiction becomes vested in the Income-tax Officer to proceed to reassess. The mandate of section 148(1) is that reassessment shall not be made until there has been service. The requirement of issue of notice is satisfied when a notice is actually issued." 34. The only benefit that Section 292BB obtains to the assessing officer is that after the issuance of such notice the assessee appears and participates in the proceedings, then he shall not he heard, subject to the proviso to the said section, that he had not been properly served with notice. We have no hesitation in holding that the Assessing Officer can claim and avail the benefit under Section 292BB and the assessee will be burdened by the rigour of estoppel contained therein only after a notice under Section 143(2) had been validly issued. When it is virtually admitted that no such notice had been issued, the Assessing Officer loses even the authority to enter into the jurisdiction under Section 143 and the participation or otherwise of the assessee would be of no avail. It is here that the words of Rowlat, J. vide supra in paragraph 5 of this judgment assumes climataric importance because in taxation nothing is to be intended and nothing can be presumed. If a notice under Section 143(2) has not been issued, the Assessing Officer cannot claim the benefit under Section 292BB and the claim that the earlier notice extracted in paragraph 29 of the judgment was intended to be the notice issued under

	Section 143(2) and that substantial compliance under Section 143(2) must be inferred, cannot be countenanced.

Ref No	[C]
Citation	Refer following paragraphs of Kunhayammed. It can be accessed at https://main.sci.gov.in/jonew/judis/16304.pdf. It is especially relevant in the context of this article status and enforceability of judgement or order of a high court when supreme court dis-misses it in one line
Judicial Pro-nounce-ment	To sum up our conclusions are :- (i) Where an appeal or revision is provided against an order passed by a court, tribunal or any other authority before superior forum and such superior forum modifies, reverses or affirms the decision put in issue before it, the decision by the subordinate forum merges in the decision by the superior forum and it is the latter which subsists, remains operative and is capable of enforcement in the eye of law. (ii) The jurisdiction conferred by Article 136 of the Constitution is divisible into two stages. First stage is upto the disposal of prayer for special leave to file an appeal. The second stage commences if and when the leave to appeal is granted and special leave petition is converted into an appeal. (iii) Doctrine of merger is not a doctrine of universal or unlimite application. It will depend on the nature of jurisdiction exercised by the superior forum and the content or subject-matter of challenge laid or capable of being laid shall be determinative of the applicability of merger. The superior jurisdiction should be capable of reversing, modifying or affirming the order put in issue before it. Under Article 136 of the Constitution the Supreme Court may reverse, modify or affirm the judgment-decree or order appealed against while exercising its appellate jurisdiction and not while exercising the discretionary jurisdiction disposing of petition for special leave to appeal. The doctrine of merger can therefore be applied to the former and not to the latter. iv) An order refusing special leave to appeal may be a non-speaking order or a speaking one. In either case it does not attract the doctrine of merger. An order refusing special leave to appeal does not stand substituted in place of the order under challenge. All that it means is that the Court was not inclined to exercise its discretion so as to allow the appeal being filed. v) If the order refusing leave to appeal is a speaking order, i.e. gives reasons for refusing the grant of leave, then the order has two implications. Firstly, the statement of law contained in the order is a declaration of law by the Supreme Court within the meaning of Article 141 of the Constitution. Secondly, other than the declaration of law, whatever is stated in the order are the findings recorded by the Supreme Court which would bind the parties thereto and also the court, tribunal or authority in any proceedings subsequent thereto by way of judicial discipline, the Supreme Court being the apex court of the country. But, this does not amount to saying that the order of the court, tribunal or authority below has stood merged in the order of the Supreme Court rejecting special leave petition or that the order of the Supreme Court is the only order binding as res judicata in subsequent proceedings between the parties. (vi) Once leave to appeal has been granted and appellate jurisdiction of Supreme Court has been invoked the order passed in appeal would attract the doctrine of merger; the order may be of reversal, modification or merely affirmation. (vii) On an appeal having been preferred or a petition seeking leave to appeal having been converted into an appeal before Supreme Court the jurisdiction of High Court to entertain a review petition is lost thereafter as provided by sub-rule (1) of Rule (1) of Order 47 of the C.P.C.

Question

A question of frequent recurrence and of some significance involving the legal implications and the impact of an order rejecting a petition seeking grant of special leave to appeal under Article 136 of the Constitution of India has arisen for decision in this appeal.

It is clear that as amongst the several two-Judges Bench decisions there is a conflict of opinion and needs to be set at rest. The source of power conferring binding efficacy on decisions of this Court is not uniform in all such decisions.

Answer by the

Reference is found having been made to (i) Article 141 of the Constitution, (ii) doctrine of merger, (iii) res-judicata, and (iv) Rule of discipline flowing from this Court being the highest court of the land.

A petition seeking grant of special leave to appeal may be rejected for several reasons. For example, it may be rejected

(i) as barred by time, or
(ii) being a defective presentation,
(iii) the petitioner having no locus standi to file the petition,
(iv) the conduct of the petitioner disentitling him to any indulgence by the Court,
(iv) the question raised by the petitioner for consideration by this Court being not fit for consideration or deserving being dealt with by the apex court of the country and so on.

The expression often employed by this Court while disposing of such petitions are –

- heard and dismissed,
- dismissed,
- dismissed as barred by time and so on.

May be that at the admission stage itself the opposite party appears on caveat or on notice and offers contest to the maintainability of the petition. The Court may apply its mind to the merit worthiness of the petitioners prayer seeking leave to file an appeal and having formed an opinion may say dismissed on merits. Such an order may be passed even ex-parte, that is, in the absence of the opposite party. In any case, the dismissal would remain a dismissal by a non-speaking order where no reasons have been assigned and no law has been declared by the Supreme Court. The dismissal is not of the appeal but of the special leave petition. Even if the merits have been gone into, they are the merits of the special leave petition only. In our opinion neither doctrine of merger nor Article 141 of the Constitution is attracted to such an order. Grounds entitling exercise of review jurisdiction conferred by Order 47 Rule 1 of the C.P.C. or any other statutory provision or allowing review of an order passed in exercise of writ or supervisory jurisdiction of the High Court (where also the principles underlying or emerging from Order 47 Rule 1 of the C.P.C. act as guidelines) are not necessarily the same on which this court exercises discretion to grant or not to grant special leave to appeal while disposing of a petition for the purpose. Mere rejection of special leave petition does not take away the jurisdiction of the court, tribunal or forum whose order forms the subject matter of petition for special leave to review its own order if grounds for exercise of review jurisdiction are shown to exist. Where the order rejecting an SLP is a speaking order, that is, where reasons have been assigned by this Court for rejecting the petition for special leave and are stated in the order still the order remains the one rejecting prayer for the grant of leave to appeal. The petitioner has been turned away at the threshold without having been allowed to enter in the appellate jurisdiction of this Court. Here also the doctrine of merger would not apply. But the law stated or declared by this Court in

	its order shall attract applicability of Article 141 of the Constitution. The reasons assigned by this Court in its order expressing its adjudication (expressly or by necessary implication) on point of fact or law shall take away the jurisdiction of any other court, tribunal or authority to express any opinion in conflict with or in departure from the view taken by this Court because permitting to do so would be subversive of judicial discipline and an affront to the order of this Court. However this would be so not by reference to the doctrine of merger.

Ref No	[D]
Citation	Anil Kumar Bhatia
Judicial Pro-nounce-ment	"19. Under the provisions of Section 153A, as we have already noticed, the Assessing Officer is bound to issue notice to the assessee to furnish returns for each assessment year falling within the six assessment years immediately preceding the assessment year relevant to the previous year in which the search or requisition was made. Another significant feature of this Section is that the Assessing Officer is empowered to assess or reassess the "total income" of the aforesaid years. This is a significant departure from the earlier block assessment scheme in which the block assessment roped in only the undisclosed income and the regular assessment proceedings were preserved, resulting in multiple assessments. Under Section 153A, however, the Assessing Officer has been given the power to assess or reassess the 'total income' of the six assessment years in question in separate assessment orders. This means that there can be only one assessment order in respect of each of the six assessment years, in which both the disclosed and the undisclosed income would be brought to tax.

	20. A question may arise as to how this is sought to be achieved where an assessment order had already been passed in respect of all or any of those six assessment years, either under Section 143(1)(a) or Section 143(3) of the Act. If such an order is already in existence, having obviously been passed prior to the initiation of the search/requisition, the Assessing Officer is empowered to reopen those proceedings and reassess the total income, taking note to the undisclosed income, if any, unearthed during the search. For this purpose, the fetters imposed upon the Assessing Officer by the strict procedure to assume jurisdiction to reopen the assessment under Sections 147 and 148, have been removed by the non obstante clause with which sub section (1) of Section 153A opens. The time-limit within which the notice under Section 148 can be issued, as provided in Section 149 has also been made inapplicable by the non obstante clause. Section 151 which requires sanction to be obtained by the Assessing Officer by issue of notice to reopen the assessment under Section 148 has also been excluded in a case covered by Section 153A. The time-limit prescribed for completion of an assessment or reassessment by Section 153 has also been done away with in a case covered by Section 153A. With all the stops having been pulled out, the Assessing Officer under Section 153A has been entrusted with the duty of bringing to tax the total income of an assessee whose case is covered by Section 153A, by even making reassessments without any fetters, if need be. 21. Now there can be cases where at the time when the search is initiated or requisition is made, the assessment or reassessment proceedings relating to any assessment year falling within the period of the six assessment years mentioned above, may be pending. In such a case, the second proviso to sub section (1) of Section 153A says that such proceedings "shall abate". The reason is not far to seek. Under Section 153A, there is no room for multiple assessment orders in respect of any of the six assessment years under

	consideration. That is because the Assessing Officer has to determine not merely the undisclosed income of the assessee, but also the 'total income' of the assessee in whose case a search or requisition has been initiated. Obviously there cannot be several orders for the same assessment year determining the total income of the assessee. In order to ensure this state of affairs namely, that in respect of the six assessment years preceding the assessment year relevant to the year in which the search took place there is only one determination of the total income, it has been provided in the second proviso of sub Section (1) of Section 153A that any proceedings for assessment or reassessment of the assessee which are pending on the date of initiation of the search or making requisition “shall abate”. Once those proceedings abate, the decks are cleared, for the Assessing Officer to pass assessment orders for each of those six years determining the total income of the assessee which would include both the income declared in the returns, if any, furnished by the assessee as well as the undisclosed income, if any, unearthed during the search or requisition. The position thus emerging is that the search is initiated or requisition is made, they will abate making way for the Assessing Officer to determine the total income of the assessee in which the undisclosed income would also be included, but in case where the assessment or reassessment proceedings have already been completed and assessment orders have been passed determining the assessee's total income and such orders subsisting at the time when the search or the requisition is made, there is no question of any abatement since no proceedings are pending. In this latter situation, the Assessing Officer will reopen the assessments or reassessments already made (without having the need to follow the strict provisions or complying with the strict conditions of Sections 147, 148 and 151) and determine the total income of the assessee. Such determination in the orders passed under Section 153A would be similar to the orders passed in any reassessment, where the total income determined in the original assessment order and the income

	that escaped assessment are clubbed together and assessed as the total income. In such a case, to reiterate, there is no question of any abatement of theearlier proceedings for the simple reason that no proceedings for assessment or reassessment were pending since they had already culminated in assessment or reassessment orders when the search was initiated or the requisition was made.” (emphasis supplied)

Ref No	[E]
Citation	A. Govindarajulu Mudaliar v. CIT [1958] 34 ITR 807 Supreme Court. A releant paragraph where there is a breach of rule 46A of the income tax rules relating to additional evidence.
Judicial Pro-nounce-ment	"Now the contention of the appellant is that assuming that he had failed to establish the case put forward "by him, it does not follow as a matter of law that the amounts in question were income received or accrued during the previous year, that it was the duty of the Department to adduce evidence to show from what source the income was derived and why it should be treated as concealed income. In the absence of such evidence, it is argued, the finding is erroneous. We are unable to agree. Whether a receipt is to be treated as income or not, must depend very largely on the facts and circumstances of each case. In the present case the receipts are shown in the account books of a firm of which the appellant and Govindaswamy Mudaliar were partners. When he was called upon to give explanation he put forward two explanations, one being a gift of Rs. 80,000 and the other being receipt of Rs. 42,000 from business of which he claimed to be the real owner. When both these explanations were rejected, as they have been, it was clearly open to the Income-tax Officer to hold that the income must be concealed income. There is ample authority for the position that where an assessee fails to prove satisfactorily the source and nature of certain amount of cash received during the accounting year, the Income-tax Officer is entitled to draw the inference that the receipts are of an assessable nature. The conclusion to which the Appellate

	Tribunal came appears to us to be amply warranted by the facts of the case. There is no ground for interfering with that finding, and these appeals are accordingly dismissed with costs."

Ref No	
Citation	Hon'ble Supreme Court in case of ACIT vs. Hotel Blue Moon 188 taxman 113 has held in para 15 to 18
Judicial Pro-nounce-ment	15) We may now revert back to Section 158 BC(b) which is the material provision which requires our consideration. Section 158 BC(b) provides for enquiry and assessment. The said provision reads "that the assessing officer shall proceed to determine the undisclosed income of the Block period in the manner laid down in Section 158 BB and the provisions of Section 142, subsection (2) and (3) of Section 143, Section 144 and Section 145 shall, so far as may be, apply." An analysis of this sub section indicates that, after the return is filed, this clause enables the assessing officer to complete the assessment by following the procedure like issue of notice under Sections 143(2)/142 and complete the assessment under Section 143(3). This Section does not provide for accepting the return as provided under Section 143(i)(a). The assessing officer has to complete the assessment under Section 143(3) only. In case of default in not filing the return or not complying with the notice under Sections 143(2)/142, the assessing officer is authorized to complete the assessment exparte under Section

	144. Clause (b) of Section 158 BC by referring to Section 143(2) and (3) would appear to imply that the provisions of Section 143(1) are excluded. But Section 143(2) itself becomes necessary only where it becomes necessary to check the return, so that where block return conforms to the undisclosed income inferred by the authorities, there is no reason, why the authorities should issue notice under Section 143(2). However, if an assessment is to be completed under Section 143(3) read with Section 158-BC, notice under Section 143(2) should be issued within one year from the date of filing of block return. Omission on the part of the assessing authority to issue notice under Section 143(2) cannot be a procedural irregularity and the same is not curable and, therefore, the requirement of notice under Section 143(2) cannot be dispensed with. The other important feature that requires to be noticed is that the Section 158 BC(b) specifically refers to some of the provisions of the Act which requires to be followed by the assessing officer while completing the block assessments under Chapter XIV-B of the Act. This legislation is by incorporation. This Section even speaks of sub- sections which are to be followed by the assessing officer. Had the intention of the legislature was to exclude the provisions of Chapter XIV of the Act, the legislature would have or could have indicated that also. A reading of the provision would clearly indicate, in our opinion, if the assessing

officer, if for any reason, repudiates the return filed by the assessee in response to notice under Section 158 BC(a), the assessing officer must necessarily issue notice under Section 143(2) of the Act within the time prescribed in the proviso to Section 143(2) of the Act. Where the legislature intended to exclude certain provisions from the ambit of Section 158 BC(b) it has done so specifically. Thus, when Section 158 BC(b) specifically refers to applicability of the proviso thereto cannot be exclude. We may also notice here itself that the clarification given by CBDT in its circular No.717 dated 14th August, 1995, has a binding effect on the department, but not on the Court. This circular clarifies the requirement of law in respect of service of notice under sub-section (2) of Section 143 of the Act.

Accordingly, we conclude even for the purpose of Chapter XIV-B of the Act, for the determination of undisclosed income for a block period under the provisions of Section 158 BC, the provisions of Section 142 and sub-sections (2) and (3) of Section 143 are applicable and no assessment could be made without issuing notice under Section 143(2) of the Act. However, it is contended by Sri Shekhar, learned counsel for the department that in view of the expression "So far as may be" in Section 153 BC(b), the issue of notice is not mandatory but optional and are to be applied to the extent practicable. In support of that contention, the learned counsel has relied on the observation made by this Court in Dr. Pratap Singh's case [1985] 155 ITR 166(SC). In this case, the Court has observed that Section 37(2) provides that "the provisions of the Code relating to searches, shall so far as may be, apply to searches directed under Section 37(2). Reading the two sections together it merely means that the methodology prescribed for carrying out the search provided in Section 165 has to be generally followed.

The expression "so far as may be" has always been construed to mean that those provisions may be generally followed to the extent possible. The learned counsel for the respondent has brought to our notice the observations made by this Court in the case of Maganlal Vs. Jaiswal Industries, Neemach and Ors., [(1989) 4 SCC 344], wherein this Court while dealing with the scope and import of the expression "as far as practicable" has stated "without anything more the expression `as far as possible' will mean that the manner provided in the code for attachment or sale of property in execution of a decree shall be applicable in its entirety except such provision therein which may not be practicable to be applied."

16) The case of the revenue is that the expression `so far as may be apply' indicates that it is not expected to follow the provisions of Section 142, subsections 2 and 3 of Section 143 strictly for the purpose of Block assessments. We

	do not agree with the submissions of the learned counsel for the revenue, since we do not see any reason to restrict the scope and meaning of the expression `so far as may be apply'. In our view, where the assessing officer in repudiation of the return filed under Section 158 BC(a) proceeds to make an enquiry, he has necessarily to follow the provisions of Section 142, sub-sections (2) and (3) of Section 143. 17) Section 158 BH provides for application of the other provisions of the Act. It reads: "Save as otherwise provided in this Chapter, all the other provisions of this Act shall apply to assessment made under this Chapter." This is an enabling provision, which makes all the provisions of the Act, save as otherwise provided, applicable for proceedings for block assessment. The provisions which are specifically included are those which are available in Chapter XIV-B of the Act, which includes Section 142 and sub-sections (2) and (3) of Section 143. 18) On a consideration of the provisions of Chapter XIV-B of the Act, we are in agreement with the reasoning and the conclusion reached by the High Court.”

Ref No	
Citation	Hon'ble Kerela High Court in case of Travancore Diagnostics Private Limited vs. ACIT 390 ITR 167
Judicial Pro-	“33. The extended question then is whether even if the assessee is

nounce-ment	deemed to have participated in the proceedings under Section 143, even without the Assessing Officer having issued the mandatory notice, would the Revenue be entitled to the benefit provided under Section 292BB of the Act. Section 292BB creates an estoppel against the assessee in claiming that no notice has been served on him, if he has participated in the proceedings. However, the said section does not in any manner grant any privilege to the Assessing Officer in dispensing with the issuance of a notice under Section 143(2) of the Act. Since the jurisdiction under Section 143 is founded on the issuance of a notice under Section 143(2), the assessing officer could have assumed jurisdiction only after issuing a notice under Section 143 (2). Even the participation of the assessee would not provide the benefit under Section 292BB to the Revenue. The requirement that a notice be issued is mandatory and the Assessing Officer has no other option but to issue the notice before commencing the jurisdiction. Here, we draw support from the judgment of the Honble Supreme Court in Assistant Commissioner of Income Tax v. Greater Noida Industrial Development Authority ((2015) 379 ITR 0014 (All)), wherein it was held as under: "Section 148(1) provides for service of notice as a condition precedent

	to making the order of assessment. Once a notice is issued within the period of limitation, jurisdiction becomes vested in the Income-tax Officer to proceed to reassess. The mandate of section 148(1) is that reassessment shall not be made until there has been service. The requirement of issue of notice is satisfied when a notice is actually issued." 34. The only benefit that Section 292BB obtains to the assessing officer is that after the issuance of such notice the assessee appears and participates in the proceedings, then he shall not he heard, subject to the proviso to the said section, that he had not been properly served with notice. We have no hesitation in holding that the Assessing Officer can claim and avail the benefit under Section 292BB and the assessee will be burdened by the rigour of estoppel contained therein only after a notice under Section 143(2) had been validly issued. When it is virtually admitted that no such notice had been issued, the Assessing Officer loses even the authority to enter into the jurisdiction under Section 143 and the participation or otherwise of the assessee would be of no avail. It is here that the words of Rowlat, J. vide supra in paragraph 5 of this judgment assumes climataric importance because in taxation nothing is

	to be intended and nothing can be presumed. If a notice under Section 143(2) has not been issued, the Assessing Officer cannot claim the benefit under Section 292BB and the claim that the earlier notice extracted in paragraph 29 of the judgment was intended to be the notice issued under Section 143(2) and that substantial compliance under Section 143(2) must be inferred, cannot be countenanced.

Ref No	
Citation	Hon'ble Calcutta High Court in case of Pr. CIT vs. Oberoi Hotels Private Limited 409 ITR 132.
Judicial Pro-nounce-ment	1. ” Whether the failure to issue a notice under section 143(2) of the Act in the course of reassessment proceedings would vitiate the reassessment proceedings altogether? 2. What is the effect in view of section 292BB of the Act when a notice under section 143(2) of the Act is not issued at all?” The Hon'ble High Court has discussed this issue by considering the judgment of Hon'ble Madras High Court in case of Areva T & D India Limited vs. ACIT 294 ITR 233 as well as the other decisions on this point including the judgment of Hon'ble Supreme Court in case of Hotel Blue Moon (supra) in para 6 to 15 reads as under:- “6. Per contra, the contention on behalf of the assessee(s) is that, for the

	purpose of Block assessment under Section 158 BC, the provisions of Section 142 and Sub-sections (2) and (3) of Section 143 are applicable and, therefore, no 7 Block assessments could be made without issuing notice under Section 143(2) of the Act. It is further contended that notice under Section 143(2) could have been dispensed with by the assessing officer if he proceeds to determine the income on the basis of the return without going for scrutiny. Referring to the provisions in clause (v) of the Second Proviso to Section 158 BC, it is submitted by the learned counsel that the words "so far as may be" does not give any discretion to the assessing officer to dispense with the requirement of such a notice under Section 143(2), when he proceeds to make an enquiry within the scope and ambit of Section 143(2). It is further contended that after a notice under Section 158 BC is issued, the assessee is required to file a return within a stipulated period. Once the return is filed, it is open to the assessing officer to accept the same or to require further investigation. If he accepts the return of undisclosed income as it is, then, there would be no necessity of issuing any notice under Section 143(2) of the Act. However, if the assessing officer is not satisfied with the return so filed, 8 then he is required to issue further notice under Section 143(2) before an assessment order is passed under Chapter XIV-B of the Act. 7. The only question that arises for our consideration in this batch of appeals is, whether service of notice on the assessee under Section 143(2) within the prescribed period of time is a pre-requisite for framing the block assessment under Chapter XIV-B of the Income Tax Act, 1961? 8. Chapter XVI-B prescribes the special procedure for making the assessment of search cases. 9. Section 158 B defines "undisclosed income", and "block period" which are the two basic factors for framing the block assessments. 10. Section 158 BA is an enabling section, empowering the assessing officer, to assess "undisclosed income" as a result of search initiated or requisition made after June 30, 1995, in accordance with the provisions of this Chapter and tax the same at the fixed rate specified in Section 113. Section 158 BB provides the methodology for computation of undisclosed income of the block period. Section 158 BC prescribes the procedure for making the Block assessment of the searched person. Section 158 BD enables assessment of any person, other than the searched person. Section 158 BE sets the time limits for completion of the Block assessments. Section 158 BF provides for immunity from levy of interest under Sections 234A, 234B and 234C and penalties under Section 271(1)(C), 271A and 271B. Section 158 BFA provides for levy of interest and penalty in cases of search on or after January 1, 1997. Section 158 BG specifies the

	authorities competent to make the block assessment. Section 158 BH provides for application of all the other provisions of this Act, except those as provided in Chapter XIV-B. Section 158 BI provides for abolition of the scheme in cases of search after 31.5.2003. 11. The scheme of Block assessment has been explained by Central Board of Direct Taxes in paragraph 39.3 of Circular No.717 dated 14th August, 1995 ([1995] 215 ITR.70). We may only notice clause (e) of the circular which provides for the procedure for making Block assessment. Omitting what is not necessary for the purpose of this case, clause (e) is extracted and it reads as under :- "(e) Procedure for making block assessment: (i) The Assessing Officer shall serve a notice on such person requiring him to furnish within such time, not being less than 15 days, as may be specified in the notice, a return in the prescribed form and verified in the same manner as a return under clause (i) of sub-section(1) of section 142 setting forth his total income including undisclosed income for the block period. The officer shall proceed to determine the undisclosed income of the block period and the provisions of section 142, sub-sections (2) and (3) of section 143 and section 144 shall apply accordingly." 12. Chapter XIV-B provides for an assessment of the undisclosed income unearthed as a result of search without affecting the regular assessment made

	or to be made. Search is the sine qua non for the Block assessment. The special provisions are devised to operate in the distinct field of undisclosed income and are clearly in addition to the regular assessments covering the previous years falling in the block period. The special procedure of Chapter XIV-B is intended to provide a mode of assessment of undisclosed income, which has been detected as a result of search. It is not intended to be substitute for regular assessment. Its scope and ambit is limited in that sense to materials unearthed during search. It is in addition to the regular assessment already done or to be done. The assessment for the block period can only be done on the basis of evidence found as a result of search or requisition of books of accounts or documents and such other materials or information as are available with the assessing officer. Therefore, the income assessable in Block assessment under Chapter XIV-B is the income not disclosed but found and determined as the result of search under Section 132 or requisition under Section 132A of the Act. 13. Section 158 BC stipulates that the Chapter would have application where search has been effected under Section 132 or on requisition of books of accounts, other documents or assets under Section 132A. By making the notice issued under this Section mandatory, it makes such notice the very foundation for jurisdiction. Such notice under the Section is required to be served on the

	person who is found to be having undisclosed income. The Section itself prescribes the time limit of 15 days for compliance. In respect of searches on or after 1.1.1997, the time limit may be given up to 45 days instead of 15 days for compliance. Such notice is prescribed under Rule 12(1A) which in turn prescribes Form 2B for block return. 14. Section 158 BC(b) is a procedural provision for making a regular assessment applicable to Block assessment as well. Section 158 BC(c) would require the assessing officer to compute the income as well as tax on completion of the proceedings to be made. Section 158 BC(d) would authorize the assessing officer to apply the assets seized in the same manner as are applied under Section 132B. 15. We may now revert back to Section 158 BC(b) which is the material provision which requires our consideration. Section 158 BC(b) provides for enquiry and assessment. The said provision reads "that the assessing officer shall proceed to determine the undisclosed income of the Block period in the manner laid down in Section 158 BB and the provisions of Section 142, subsection (2) and (3) of Section 143, Section 144 and Section 145 shall, so far as may be, apply." An analysis of this sub section indicates that, after the return is filed, this clause enables the assessing officer to complete the assessment by following the procedure like issue of notice under Sections 143(2)/142 and

	complete the assessment under Section 143(3). This Section does not provide for accepting the return as provided under Section 143(i)(a). The assessing officer has to complete the assessment under Section 143(3) only. In case of default in not filing the return or not complying with the notice under Sections 143(2)/142, the assessing officer is authorized to complete the assessment exparte under Section 144. Clause (b) of Section 158 BC by referring to Section 143(2) and (3) would appear to imply that the provisions of Section 143(1) are excluded. But Section 143(2) itself becomes necessary only where it becomes necessary to check the return, so that where block return conforms to the undisclosed income inferred by the authorities, there is no reason, why the authorities should issue notice under Section 143(2). However, if an assessment is to be completed under Section 143(3) read with Section 158-BC, notice under Section 143(2) should be issued within one year from the date of filing of block return. Omission on the part of the assessing authority to issue notice under Section 143(2) cannot be a procedural irregularity and the same is not curable and, therefore, the requirement of notice under Section 143(2) cannot be dispensed with. The other important feature that requires to be noticed is that the Section 158 BC(b) specifically refers to some of the provisions of the Act

	which requires to be followed by the assessing officer while completing the block assessments under Chapter XIV-B of the Act. This legislation is by incorporation. This Section even speaks of subsections which are to be followed by the assessing officer. Had the intention of the legislature was to exclude the provisions of Chapter XIV of the Act, the legislature would have or could have indicated that also. A reading of the provision would clearly indicate, in our opinion, if the assessing officer, if for any reason, repudiates the return filed by the assessee in response to notice under Section 158 BC(a), the assessing officer must necessarily issue notice under Section 143(2) of the Act within the time prescribed in the proviso to Section 143(2) of the Act. Where the legislature intended to exclude certain provisions from the ambit of Section 158 BC(b) it has done so specifically. Thus, when Section 158 BC(b) specifically refers to applicability of the proviso thereto cannot be exclude. We may also notice here itself that the clarification given by CBDT in its circular No.717 dated 14th August, 1995, has a binding effect on the department, but not on the Court. This circular clarifies the requirement of law in respect of service of notice under sub-section (2) of Section 143 of the Act. Accordingly, we conclude even for the purpose of Chapter XIV-B of the Act, for the determination of undisclosed income for a block period under the provisions of Section 158 BC, the provisions

	of Section 142 and sub-sections (2) and (3) of Section 143 are applicable and no assessment could be made without issuing notice under Section 143(2) of the Act. However, it is contended by Sri Shekhar, learned counsel for the department that in view of the 16 expression “So far as may be” in Section 153 BC(b), the issue of notice is not mandatory but optional and are to be applied to the extent practicable. In support of that contention, the learned counsel has relied on the observation made by this Court in Dr. Pratap Singh’s case [1985] 155 ITR 166(SC). In this case, the Court has observed that Section 37(2) provides that “the provisions of the Code relating to searches, shall so far as may be, apply to searches directed under Section 37(2). Reading the two sections together it merely means that the methodology prescribed for carrying out the search provided in Section 165 has to be generally followed. The expression “so far as may be” has always been construed to mean that those provisions may be generally followed to the extent possible. The learned counsel for the respondent has brought to our notice the observations made by this Court in the case of Maganlal Vs. Jaiswal Industries, Neemach and Ors., [(1989) 4 SCC 344], wherein this Court while dealing with the scope and import of the expression “as far as practicable” has stated “without anything more the expression `as far as

	possible' will mean that the manner provided in the code for attachment or sale of property in execution of a decree shall be applicable in its entirety except such provision therein which may not be practicable to be applied."

Ref No	
Citation	Hon'ble Rajasthan High Court in case of Jai Steel India vs. ACIT 219 taxman 223
Judicial Pro-nounce-ment	"22. In the firm opinion of this Court from a plain reading of the provision alongwith the purpose and purport of the said provision, which is intricately linked with search and requisition under Sections 132 and 132A of the Act, it is apparent that: (a) the assessments or reassessments, which stand abated in terms of II proviso to Section 153A of the Act, the AO acts under his original jurisdiction, for which, assessments have to be made; (b) regarding other cases, the addition to the income that has already been assessed, the assessment will be made on the basis of incriminating material and (c) in absence of any incriminating material, the completed assessment can be reiterated and the abated assessment or reassessment can be made. Though such a claim by the assessee for the first time under Section 153A of the Act is not completed, the case in hand, has to be considered at best similar to a case where in spite of a search and/or requisition, nothing incriminating is found. In such a case though

	Section 153A of the Act would be triggered and assessment or reassessment to ascertain the total income of the person is required to be done, however, the same would in that case not result in any addition and the assessments passed earlier may have to be reiterated. 23. The reliance placed by the counsel for the appellant on the case of Anil Kumar Bhatia (supra) also does not help the case of the assessee. The relevant extract of the said judgment reads as under:- "19. Under the provisions of Section 153A, as we have already noticed, the Assessing Officer is bound to issue notice to the assessee to furnish returns for each assessment year falling within the six assessment years immediately preceding the assessment year relevant to the previous year in which the search or requisition was made. Another significant feature of this Section is that the Assessing Officer is empowered to assess or reassess the "total income" of the aforesaid years. This is a significant departure from the earlier block assessment scheme in which the block assessment roped in only the undisclosed income and the regular assessment proceedings were preserved, resulting in multiple assessments. Under Section 153A, however, the Assessing Officer has been given the power to assess or reassess the 'total income' of the six assessment years in question in separate assessment orders. This means

that there can be only one assessment order in respect of each of the six assessment years, in which both the disclosed and the undisclosed income would be brought to tax.

20. A question may arise as to how this is sought to be achieved where an assessment order had already been passed in respect of all or any of those six assessment years, either under Section 143(1)(a) or Section 143(3) of the Act. If such an order is already in existence, having obviously been passed prior to the initiation of the search/requisition, the Assessing Officer is empowered to reopen those proceedings and reassess the total income, taking note to the undisclosed income, if any, unearthed during the search. For this purpose, the fetters imposed upon the Assessing Officer by the strict procedure to assume jurisdiction to reopen the assessment under Sections 147 and 148, have been removed by the non obstante clause with which sub section (1) of Section 153A opens. The time-limit within which the notice under Section 148 can be issued, as provided in Section 149 has also been made inapplicable by the non obstante clause. Section 151 which requires sanction to be obtained by the Assessing Officer by issue of notice to reopen the assessment under Section 148 has also been excluded in a case covered by Section 153A.

The time-limit prescribed for completion of an assessment or reassessment by Section 153 has also been done away with in a case covered by Section 153A. With all the stops having been pulled out, the Assessing Officer under Section 153A has been entrusted with the duty of bringing to tax the total income of an assessee whose case is covered by Section 153A, by even making reassessments without any fetters, if need be.

21. Now there can be cases where at the time when the search is initiated or requisition is made, the assessment or reassessment proceedings relating to any assessment year falling within the period of the six assessment years mentioned above, may be pending. In such a case, the second proviso to sub section (1) of Section 153A says that such proceedings “shall abate”. The reason is not far to seek. Under Section 153A, there is no room for multiple assessment orders in respect of any of the six assessment years under consideration. That is because the Assessing Officer has to determine not merely the undisclosed income of the assessee, but also the 'total income' of the assessee in whose case a search or requisition has been initiated. Obviously there cannot be several orders for the same assessment year determining the total income of the assessee. In order to ensure this state of affairs namely,

	that in respect of the six assessment years preceding the assessment year relevant to the year in which the search took place there is only one determination of the total income, it has been provided in the second proviso of sub Section (1) of Section 153A that any proceedings for assessment or reassessment of the assessee which are pending on the date of initiation of the search or making requisition “shall abate”. Once those proceedings abate, the decks are cleared, for the Assessing Officer to pass assessment orders for each of those six years determining the total income of the assessee which would include both the income declared in the returns, if any, furnished by the assessee as well as the undisclosed income, if any, unearthed during the search or requisition. The position thus emerging is that the search is initiated or requisition is made, they will abate making way for the Assessing Officer to determine the total income of the assessee in which the undisclosed income would also be included, but in case where the assessment or reassessment proceedings have already been completed and assessment orders have been passed determining the assessee's total income and such orders subsisting at the time when the search or the requisition is made, there is

	no question of any abatement since no proceedings are pending. In this latter situation, the Assessing Officer will reopen the assessments or reassessments already made (without having the need to follow the strict provisions or complying with the strict conditions of Sections 147, 148 and 151) and determine the total income of the assessee. Such determination in the orders passed under Section 153A would be similar to the orders passed in any reassessment, where the total income determined in the original assessment order and the income that escaped assessment are clubbed together and assessed as the total income. In such a case, to reiterate, there is no question of any abatement of the earlier proceedings for the simple reason that no proceedings for assessment or reassessment were pending since they had already culminated in assessment or reassessment orders when the search was initiated or the requisition was made.” (emphasis supplied) 24. The said judgment also in no uncertain terms holds that the reassessment of the total income of the completed assessments have to be made taking note of the undisclosed income, if any, unearthed during the search and the income that escaped assessments are required to be clubbed together with the total income determined in the original assessment and assessed as the total income. The observations made in the judgment contrasting the provisions of determination

	of undisclosed income under Chapter XIVB with determination of total income under Sections 153A to 153C of the Act have to be read in the context of second proviso only, which deals with the pending assessment/reassessment proceedings. The further observations made in the context of de novo assessment proceedings also have to be read in context that irrespective of the fact whether any incriminating material is found during the course of search, the notice and consequential assessment under Section 153A have to be undertaken. 25. The argument of the learned counsel that the AO is also free to disturb income, expenditure or deduction de hors the incriminating material, while making assessment under Section 153A of the Act is also not borne out from the scheme of the said provision which as noticed above is essentially in context of search and/or requisition. The provisions of Sections 153A to 153C cannot be interpreted to be a further innings for the AO and/or assessee beyond provisions of Sections 139 (return of income), 139(5) (revised return of income), 147 (income escaping assessment) and 263 (revision of orders) of the Act. The plea raised on behalf of the assessee that as the first proviso provides for assessment or reassessment of the total income in respect of each assessment year falling within the six assessment years, is merely reading the said provision in isolation

	and not in the context of the entire section. The words 'assess' or 'reassess' have been used at more than one place in the Section and a harmonious construction of the entire provision would lead to an irresistible conclusion that the word 'assess' has been used in the context of an abated proceedings and reassess has been used for completed assessment proceedings, which would not abate as they are not pending on the date of initiation of the search or making of requisition and which would also necessarily support the interpretation that for the completed assessments, the same can be tinkered only based on the incriminating material found during the course of search or requisition of documents. The Allahabad High Court in Commissioner of Income-tax (Central, Kanpur v. Smt. Shaila Agarwal (supra) has held as under:- "19. The second proviso to Section 153A of the Act, refers to abatement of the pending assessment or reassessment proceedings. The word 'pending' does not operate any such interpretation, that wherever the appeal against such assessment or reassessment is pending, the same alongwith assessment or reassessment proceedings is liable to be abated. The principles of interpretation of taxing statutes do not permit the Court to interpret the Second Proviso to Section 153A in a manner that where the assessment or reassessment proceedings are complete, and the matter is pending in appeal in the Tribunal, the entire proceedings will

	abate. 20. There is another aspect to the matter, namely that the abatement of any proceedings has serious causes and effect in as much as the abatement of the proceedings, takes away all the consequences that arise thereafter. In the present case after deducting bogus gifts in the regular assessment proceedings, the proceedings for penalty were drawn under Section 271 (1)(c) of the Act. The material found in the search may be a ground for notice and assessment under Section 153A of the Act but that would not efface or terminate all the consequence, which has arisen out of the regular assessment or reassessment resulting into the demand or proceedings of penalty." (emphasis supplied). The said judgment which essentially deals with second proviso to Section 153A of the Act also supports the conclusion, which we have reached hereinbefore. 28. It has been observed by the Hon'ble Supreme Court in K.P. Varghese v. Income Tax Officer : (1981) 131 ITR 597 that "it is well recognized rule of construction that a statutory provision must be so construed, if possible that absurdity and mischief may be avoided." 29. The argument of the counsel for the appellant if taken to its logical end would mean that even in cases where the appeal arising out of the completed assessment has been decided by the CIT(A), ITAT and the High Court, on a notice

	issued under Section 153A of the Act, the AO would have power to undo what has been concluded upto the High Court. Any interpretation which leads to such conclusion has to be repelled and/or avoided as held by the Hon'ble Supreme Court in the case of K.P. Varghese (supra). 30. Consequently, it is held that it is not open for the assessee to seek deduction or claim expenditure which has not been claimed in the original assessment, which assessment already stands completed, only because a assessment under Section 153A of the Act in pursuance of search or requisition is required to be made." 11.

Ref No	
Citation	CIT vs. Kabul Chawla 380 ITR 573, the Hon'ble Delhi High Court
Judicial Pro-nounce-ment	"37. On a conspectus of Section 153A(1) of the Act, read with the provisos thereto, and in the light of the law explained in the aforementioned decisions, the legal position that emerges is as under: i. Once a search takes place under Section 132 of the Act, notice under Section 153 A (1) will have to be mandatorily issued to the person searched requiring him to file returns for six AYs immediately preceding the previous year relevant to the AY in which the search takes place. ii. Assessments and reassessments pending on the date of the search shall

	abate. The total income for such AYs will have to be computed by the AOs as a fresh exercise. iii. The AO will exercise normal assessment powers in respect of the six years previous to the relevant AY in which the search takes place. The AO has the power to assess and reassess the 'total income' of the aforementioned six years in separate assessment orders for each of the six years. In other words there will be only one assessment order in respect of each of the six AYs "in which both the disclosed and the undisclosed income would be brought to tax". iv. Although Section 153 A does not say that additions should be strictly made on the basis of evidence found in the course of the search, or other post-search material or information available with the AO which can be related to the evidence found, it does not mean that the assessment "can be arbitrary or made without any relevance or nexus with the seized material. Obviously an assessment has to be made under this Section only on the basis of seized material." v. In absence of any incriminating material, the completed assessment can be reiterated and the abated assessment or reassessment can be made. The word 'assess' in Section 153 A is relatable to abated proceedings (i.e. those pending on the date of search) and the word 'reassess' to completed assessment proceedings. vi. Insofar as pending assessments are concerned, the jurisdiction to make the original assessment and the assessment under Section 153A merges into one. Only one assessment shall be made separately for each AY on the basis of the findings of the search and any other material existing or brought on the record of the AO. vii. Completed assessments can be interfered with by the AO while making the assessment under Section 153 A only on the basis of some incriminating material unearthed during the course of search or requisition of documents or undisclosed income or property discovered in the course of search which were not produced or not already disclosed or made known in the course of original assessment. Conclusion 38. The present appeals concern AYs, 2002-03, 2005-06 and 2006-07. On the date of the search the said assessments already stood completed. Since no incriminating material was unearthed during the search, no additions could have been made to the income already assessed.”

Ref No	
Citation	Hon'ble Delhi High Court reiterates its view in the case of Pr. CIT vs. Kurli Paper Mills 380 ITR 571
Judicial Pro-nounce-ment	“1. The Revenue has filed the appeal against an order dated November, 14, 2014 passed by the Income Tax Appellate Tribunal (“the I.T.A.T.”) in 3761/Del/2011 pertaining to the assessment year 2002-03. The

	question was whether learned Commissioner of Income Tax (Appeals) had erred in law and on the facts in deleting the addition of Rs. 89 Lakhs made by the Assessing Officer under section 68 of the Income Tax Act, 1961 ("the Act") on bogus share capital. But the issue was whether there was any incriminating material whatsoever found during the search to justify the initiation of proceedings under section 153A. 2. The Courts finds that the order of Commissioner of Income Tax (Appeals) reveals that there is a factual finding that "no incriminating evidence related to share capital issued was found during the course of search as is manifest from the order of the Assessing Officer". Consequently, it was held that the Assessing Officer was not justified in invoking section 68 of the Act for the purposes of making additions on account of share capital. 3. As far as the above facts are concerned, there is nothing shown to the Court to persuade and hold that the above factual determination is perverse. Consequently, considering all the facts and circumstances of the case, he court is of the opinion that no substantial question of law arises in the impugned order of the Income tax Appellate Tribunal which requires examination."

Ref No	

Citation	Hon'ble Delhi High Court in the case of Pr. CIT vs. Meeta Gutgutiya 395 ITR 526
Judicial Pro-nounce-ment	"55. On the legal aspect of invocation of Section 153A in relation to AYs 2000-01 to 2003-04, the central plank of the Revenue's submission is the decision of this Court in Dayawanti Gupta (supra). Before beginning to examine the said decision, it is necessary to revisit the legal landscape in light of the elaborate arguments advanced by the Revenue. 56. Section 153A of the Act is titled "Assessment in case of search or requisition". It is connected to Section 132 which deals with 'search and seizure'. Both these provisions, therefore, have to be read together. Section 153A is indeed an extremely potent power which enables the Revenue to re-open at least six years of assessments earlier to the year of search. It is not to be exercised lightly. It is only if during the course of search under Section 132 incriminating material justifying the re-opening of the assessments for six previous years is found that the invocation of Section 153A qua each of the AYs would be justified. 57. The question whether unearthing of incriminating material relating to any one of the AYs could justify the re-opening of the assessment for all the earlier AYs was considered both in CIT v. Anil Kumar Bhatia (supra) and CIT v. Chetan Das Lachman Das (supra). Incidentally, both these decisions were discussed threadbare in the decision of this Court in Kabul Chawla (supra). As far as CIT v.

	Anil Kumar Bhatia (supra) was concerned, the Court in paragraph 24 of that decision noted that "we are not concerned with a case where no incriminating material was found during the search conducted under Section 132 of the Act. We therefore express no opinion as to whether Section 153A can be invoked even under such situation". That question was, therefore, left open. As far as CIT v Chetan Das Lachman Das (supra) is concerned, in para 11 of the decision it was observed: "11. Section 153A (1) (b) provides for the assessment or reassessment of the total income of the six assessment years immediately preceding the assessment year relevant to the previous year in which the search took place. To repeat, there is no condition in this Section that additions should be strictly made on the basis of evidence found in the course of the search or other post-search material or Information available with the Assessing Officer which can be related to the evidence found. This, however, does not mean that the assessment under Section 153A can be arbitrary or made without any relevance or nexus with the seized material. Obviously an assessment has to be made under this Section only on the basis of seized material." 58. In Kabul Chawla (supra), the Court discussed the decision in Filatex India Ltd. v. CIT (supra) as well as the above two decisions and observed as under:

	"31. What distinguishes the decisions both in CIT v. Chetan Das Lachman Das (supra), and Filatex India Ltd. v. CIT-IV (supra) in their application to the present case is that in both the said cases there was some material unearthed during the search, whereas in the present case there admittedly was none. Secondly, it is plain from a careful reading of the said two decisions that they do not hold that additions can be validly made to income forming the subject matter of completed assessments prior to the search even if no incriminating material whatsoever was unearthed during the search. 32. Recently by its order dated 6th July 2015 in ITA No. 369 of 2015 (Pr. Commissioner of Income Tax v. Kurele Paper Mills P. Ltd.), this Court declined to frame a question of law in a case where, in the absence of any incriminating material being found during the search under Section 132 of the Act, the Revenue sought to justify initiation of proceedings under Section 153A of the Act and make an addition under Section 68 of the Act on bogus share capital gain. The order of the CIT(A), affirmed by the ITAT, deleting the addition, was not interfered with." 59. In Kabul Chawla (supra), the Court referred to the decision of the Rajasthan High Court in Jai Steel (India), Jodhpur v. ACIT (2013) 36 Taxman 523 (Raj).

	The said part of the decision in Kabul Chawla (supra) in paras 33 and 34 reads as under: "33. The decision of the Rajasthan High Court in Jai Steel (India), Jodhpur v. ACIT (supra) involved a case where certain books of accounts and other documents that had not been produced in the course of original assessment were found in the course of search. It was held where undisclosed income or undisclosed property has been found as a consequence of the search, the same would also be taken into consideration while computing the total income under Section 153A of the Act. The Court then explained as under: "22. In the firm opinion of this Court from a plain reading of the provision along with the purpose and purport of the said provision, which is intricately linked with search and requisition under Sections 132 and 132A of the Act, it is apparent that: (a) the assessments or reassessments, which stand abated in terms of II proviso to Section 153A of the Act, the AO acts under his original jurisdiction, for which, assessments have to be made; (b) regarding other cases, the addition to the income that has already been assessed, the assessment will be made on the basis of incriminating material; and (c) in absence of any incriminating material, the completed assessment

	can be reiterated and the abated assessment or reassessment can be made." 34. The argument of the Revenue that the AO was free to disturb income de hors the incriminating material while making assessment under Section 153A of the Act was specifically rejected by the Court on the ground that it was "not borne out from the scheme of the said provision" which was in the context of search and/or requisition. The Court also explained the purport of the words "assess" and "reassess", which have been found at more than one place in Section 153A of the Act as under: "26. The plea raised on behalf of the assessee that as the first proviso provides for assessment or reassessment of the total income in respect of each assessment year falling within the six assessment years, is merely reading the said provision in isolation and not in the context of the entire section. The words 'assess' or 'reassess'-have been used at more than one place in the Section and a harmonious construction of the entire provision would lead to an irresistible conclusion that the word assess has been used in the context of an abated proceedings and reassess has been used for completed assessment proceedings, which would not abate as they are not pending on the date of initiation of the search or making

	of requisition and which would also necessarily support the interpretation that for the completed assessments, the same can be tinkered only based on the incriminating material found during the course of search or requisition of documents." 60. In Kabul Chawla (supra), the Court also took note of the decision of the Bombay High Court in Commissioner of Income Tax v. Continental Warehousing Corporation (Nhava Sheva) Ltd. [2015] 58 taxmann.com 78 (Bom) which accepted the plea that if no incriminating material was found during the course of search in respect of an issue, then no additions in respect of any issue can be made to the assessment under Section 153A and 153C of the Act. The legal position was thereafter summarized in Kabul Chawla (supra) as under: "37. On a conspectus of Section 153A(1) of the Act, read with the provisos thereto, and in the light of the law explained in the aforementioned decisions, the legal position that emerges is as under: i. Once a search takes place under Section 132 of the Act, notice under Section 153 A (1) will have to be mandatorily issued to the person searched requiring him to file returns for six AYs immediately preceding the previous year relevant to the AY in which the search takes place. ii. Assessments and reassessments pending on the date of the search shall abate. The total income for such AYs will have to be computed by the AOs as a fresh exercise.
	iii. The AO will exercise normal assessment powers in respect of the six years previous to the relevant AY in which the search takes place. The AO has the power to assess and reassess the 'total income' of the aforementioned six years in separate assessment orders for each of the six years. In other words there will be only one assessment order in respect of each of the six AYs "in which both the disclosed and the undisclosed income would be brought to tax". iv. Although Section 153 A does not say that additions should be strictly made on the basis of evidence found in the course of the search, or other post-search material or information available with the AO which can be related to the evidence found, it does not mean that the assessment "can be arbitrary or made without any relevance or nexus with the seized material. Obviously an assessment has to be made under this Section only on the basis of seized material." v. In absence of any incriminating material, the completed assessment can be reiterated and the abated assessment or reassessment can be made. The word 'assess' in Section 153 A is relatable to abated proceedings (i.e. those pending on the date of search) and the word 'reassess' to completed assessment proceedings. vi. Insofar as pending assessments are concerned, the jurisdiction to make the original assessment and the assessment under Section 153A

	merges into one. Only one assessment shall be made separately for each AY on the basis of the findings of the search and any other material existing or brought on the record of the AO. vii. Completed assessments can be interfered with by the AO while making the assessment under Section 153 A only on the basis of some incriminating material unearthed during the course of search or requisition of documents or undisclosed income or property discovered in the course of search which were not produced or not already disclosed or made known in the course of original assessment." 61. It appears that a number of High Courts have concurred with the decision of this Court in Kabul Chawla (supra) beginning with the Gujarat High Court in Principal Commissioner of Income Tax v. Saumya Construction Pvt. Ltd. (supra). There, a search and seizure operation was carried out on 7th October, 2009 and an assessment came to be framed under Section 143(3) read with Section 153A(1)(b) in determining the total income of the Assessee of Rs. 14.5 crores against declared income of Rs. 3.44 crores. The ITAT deleted the additions on the ground that it was not based on any incriminating material found during the course of the search in respect of AYs under consideration i.e., AY 2006-07. The Gujarat High Court referred to the decision in Kabul Chawla (supra), of the Rajasthan High Court in Jai Steel (India), Jodhpur v. ACIT (supra)

	and one earlier decision of the Gujarat High Court itself. It explained in para 15 and 16 as under: "15. On a plain reading of section 153A of the Act, it is evident that the trigger point for exercise of powers thereunder is a search under section 132 or a requisition under section 132A of the Act. Once a search or requisition is made, a mandate is cast upon the Assessing Officer to issue notice under section 153A of the Act to the person, requiring him to furnish the return of income in respect of each assessment year falling within six assessment years immediately preceding the assessment year relevant to the previous year in which such search is conducted or requisition is made and assess or reassess the same. Since the assessment under section 153A of the Act is linked with search and requisition under sections 132 and 132A of the Act, it is evident that the object of the section is to bring to tax the undisclosed income which is found during the course of or pursuant to the search or requisition. However, instead of the earlier regime of block assessment whereby, it was only the undisclosed income of the block period that was assessed, section 153A of the Act seeks to assess the total income for the assessment year, which is clear from the first proviso thereto which provides that the Assessing

	Officer shall assess or reassess the total income in respect of each assessment year falling within such six assessment years. The second proviso makes the intention of the Legislature clear as the same provides that assessment or reassessment, if any, relating to the six assessment years referred to in the sub-section pending on the date of initiation of search under section 132 or requisition under section 132A, as the case may be, shall abate. Sub- section (2) of section 153A of the Act provides that if any proceeding or any order of assessment or reassessment made under sub-section (1) is annulled in appeal or any other legal provision, then the assessment or reassessment relating to any assessment year which had abated under the second proviso would stand revived. The proviso thereto says that such revival shall cease to have effect if such order of annulment is set aside. Thus, any proceeding of assessment or reassessment falling within the six assessment years prior to the search or requisition stands abated and the total income of the assessee is required to be determined under section 153A of the Act. Similarly, subsection (2) provides for revival of any assessment or reassessment which stood abated, if any proceeding or any order of assessment or reassessment made under section 153A of the Act is annulled in appeal or any other proceeding.

	16. Section 153A bears the heading "Assessment in case of search or requisition". It is "well settled as held by the Supreme Court in a catena of decisions that the heading or the Section can be regarded as a key to the interpretation of the operative portion of the section and if there is no ambiguity in the language or if it is plain and clear, then the heading used in the section strengthens that meaning. From the heading of section 153. the intention of the Legislature is clear, viz., to provide for assessment in case of search and requisition. When the very purpose of the provision is to make assessment In case of search or requisition, it goes without saying that the assessment has to have relation to the search or requisition, in other words, the assessment should connected With something round during the search or requisition viz., incriminating material which reveals undisclosed income. Thus, while in view of the mandate of sub-section (1) of section 153A of the Act, in every case where there is a search or requisition, the Assessing Officer is obliged to issue notice to such person to furnish returns of income for the six years preceding the assessment year relevant to the previous year in which the search is conducted or requisition is made, any addition' or

	disallowance can be made only on the basis of material collected during the search or requisition, in case no incriminating material is found, as held by the Rajasthan High Court in the case of Jai Steel (India) v. Asst. CIT (supra), the earlier assessment would have to be reiterated, in case where pending assessments have abated, the Assessing Officer can pass assessment orders for each of the six years determining the total income of the assessee which would include income declared in the returns, if any, furnished by the assessee as well as undisclosed income, if any, unearthed during the search or requisition. In case where a pending reassessment under section 147 of the Act has abated, needless to state that the scope and ambit of the assessment would include any order which the Assessing Officer could have passed under section 147 of the Act as well as under section 153A of the Act. 19. On behalf of the appellant, it has been contended that if any incriminating material is found, notwithstanding that in relation to the year under consideration, no incriminating material is found, it would be permissible to make additions and disallowance in respect of an the six assessment years. In the opinion of this court, the said contention does not merit acceptance, inasmuch as. the assessment in respect of each of the six assessment years is a separate and distinct assessment.

	Under section 153A of the Act, assessment has to be made in relation to the search or requisition, namely, in relation to material disclosed during the search or requisition. If in relation to any assessment year, no incriminating material is found, no addition or disallowance can be made in relation to that assessment year in exercise of powers under section 153A of the Act and the earlier assessment shall have to be reiterated. In this regard, this court is in complete agreement with the view adopted by the Rajasthan High Court in the case of Jai Steel (India) v. Asst. CIT (supra). Besides, as rightly pointed out by the learned counsel for the respondent, the controversy involved in the present case stands concluded by the decision of this court In the case of CIT v. Jayaben Ratilal Sorathia (supra) wherein it has been held that while it cannot be disputed that considering section 153A of the Act, the Assessing Officer can reopen and/or assess the return with respect to six preceding years ; however, there must be some incriminating material available with the Assessing Officer with respect to the sale transactions in the particular assessment year." 62. Subsequently, in Principal Commissioner of Income Tax-1 v. Devangi alias Rupa (supra), another Bench of the Gujarat High Court reiterated the above

	legal position following its earlier decision in Principal Commissioner of Income Tax v. Saumya Construction P. Ltd. (supra) and of this Court in Kabul Chawla (supra). As far as Karnataka High Court is concerned, it has in CIT v. IBC Knowledge Park P. Ltd. (supra) followed the decision of this Court in Kabul Chawla (supra) and held that there had to be incriminating material qua each of the AYs in which additions were sought to be made pursuant to search and seizure operation. The Calcutta High Court in CIT-2 v. Salasar Stock Broking Ltd. (supra), too, followed the decision of this Court in Kabul Chawla (supra). In CIT v. Gurinder Singh Bawa (supra), the Bombay High Court held that: "6...once an assessment has attained finality for a particular year, i.e., it is not pending then the same cannot be subject to tax in proceedings under section 153A of the Act. This of course would not apply if incriminating materials are gathered in the course of search or during proceedings under section 153A of the Act which are contrary to and/or not disclosed during the regular assessment proceedings." 63. Even this Court has in CIT v Mahesh Kumar Gupta (supra) and The Pr .Commissioner of Income Tax-9 v. Ram Avtar Verma (supra) followed the decision in Kabul Chawla (supra). The decision of this Court in Pr. Commissioner of Income Tax v. Kurele Paper Mills P. Ltd. (supra) which was referred to in

	Kabul Chawla (supra) has been affirmed by the Supreme Court by the dismissal of the Revenue's SLP on 7th December, 2015. 64. That brings us to the decision in Dayawanti Gupta (supra). As rightly pointed out by Mr. Kaushik, learned counsel appearing for the Respondent, that there are several distinguishing features in that case which makes its ratio inapplicable to the facts of the present case. In the first place, the Assessees there were engaged in the business of Pan Masala and Gutkha etc. The answers given to questions posed to the Assessee in the course of search and survey proceedings in that case bring out the points of distinction. In the first place, it was stated that the statement recorded was under Section 132(4) and not under Section 133A. It was a statement by the Assessee himself. In response to question no. 7 whether all the purchases made by the family firms, were entered in the regular books of account, the answer was: "We and our family firms namely M/s Assam Supari Traders and M/s Balaji Perfumes generally try to record the transactions made in respect of purchase, manufacturing and sales in our regular books of accounts but it is also fact that some time due to some factors like inability of accountant, our busy schedule and some family problems, various purchases and sales of Supari, Gutka and other items dealt by our firms is

not entered and shown in the regular books of accounts maintained by
our firms." 65. Therefore, there was a clear admission by the Assessees in Dayawanti Gupta
(supra) there that they were not maintaining regular books of accounts and the
transactions were not recorded therein.
66. Further, in answer to Question No. 11, the Assessee in Dayawanti Gupta
(supra) was confronted with certain documents seized during the search. The
answer was categorical and reads thus:
"Ans:- I hereby admit that these papers also contend details of various
transactions include purchase/ sales/ manufacturing trading of Gutkha,
Supari made in cash outside Books of accounts and these are actually
unaccounted transactions made by our two firms namely M/s Asom
Trading and M/s. Balaji Perfumes."
67. By contrast, there is no such statement in the present case which can be said
to constitute an admission by the Assessee of a failure to record any transaction
in the accounts of the Assessee for the AYs in question. On the contrary, the
Assessee herein stated that, he is regularly maintaining the books of accounts.
The disclosure made in the sum of Rs. 1.10 crores was only for the year of search
and not for the earlier years. As already noticed, the books of accounts
maintained by the Assessee in the present case have been accepted by the AO. In
response to question No. 16 posed to Mr. Pawan Gadia, he stated that there was

no possibility of manipulation of the accounts. In Dayawanti Gupta (supra), by
contrast, there was a chart prepared confirming that there had been a yearwise
non-recording of transactions. In Dayawanti Gupta (supra), on the basis of
material recovered during search, the additions which were made for all the
years whereas additions in the present case were made by the AO only for AY
2004-05 and not any of the other years. Even the additions made for AYs 2004-
05 were subsequently deleted by the CIT(A), which order was affirmed by the
ITAT. Even the Revenue has challenged only two of such deletions in ITA No.
306/2017.
68. In para 23 of the decision in Dayawanti Gupta (supra), it was observed as
under:
"23. This court is of opinion that the ITAT's findings do not reveal any
fundamental error, calling for correction. The inferences drawn in
respect of undeclared income were premised on the materials found as
well as the statements recorded by the assessees. These additions
therefore were not baseless. Given that the assessing authorities in such
cases have to draw inferences, because of the nature of the materials - since they could be scanty (as one habitually concealing income or
indulging in clandestine operations can hardly be expected to maintain
meticulous books or records for long and in all probability be anxious to

	do away with such evidence at the shortest possibility) the element of guess work is to have some reasonable nexus with the statements recorded and documents seized. In tills case, the differences of opinion between the CIT (A) on the one hand and the AO and ITAT on the other cannot be the sole basis for disagreeing with what is essentially a factual surmise that is logical and plausible. These findings do not call for interference. The second question of law is answered again in favour of the revenue and against the assessee." 69. What weighed with the Court in the above decision was the "habitual concealing of income and indulging in clandestine operations" and that a person indulging in such activities "can hardly be accepted to maintain meticulous books or records for long." These factors are absent in the present case. There was no justification at all for the AO to proceed on surmises and estimates without there being any incriminating material qua the AY for which he sought to make additions of franchisee commission. 70. The above distinguishing factors in Dayawanti Gupta (supra), therefore, do not detract from the settled legal position in Kabul Chawla (supra) which has been followed not only by this Court in its subsequent decisions but also by several other High Courts. 71. For all of the aforementioned reasons, the Court is of the view that the ITAT

	was justified in holding that the invocation of Section 153A by the Revenue for the AYs 2000-01 to 2003-04 was without any legal basis as there was no incriminating material qua each of those AYs.”

Ref No	
Citation	Hon'ble Bombay High Court in the case of CIT vs. Jet Airways India Limited 331 ITR 236
Judicial Pro-nounce-ment	

Ref No	
Citation	
Judicial Pro-nounce-ment	

Ref No	
Citation	
Judicial Pro-nounce-ment	

Ref No	
Citation	
Judicial Pro-nounce-ment	

Ref No	
Citation	
Judicial Pro-nounce-ment	

Ref No	
Citation	
Judicial Pro-nounce-ment	

Ref No	
Citation	
Judicial Pro-nounce-ment	

SUGGESTED ABBREVIATIONS OF
INDIAN LEGAL JOURNALS

App. VI—Suggested Abbreviations of Indian Legal Journals

Journal Name Citation Parnell Citation

1. Accidents Claims Journal, ACJ Acci Cl J
2. Accidents Compensation Cases ACC Acci Compn C
3. Accidents Judicial Reports AJR Acci Jud R
4. Administrative Tribunal Cases ATC Admin Trib C
5. Administrative Tribunal Reporter ATR Admn Trib R
6. All India Civil Law Judgments AICLJ AI Civ L J
7. All India Criminal Decisions AICD AI Cri D
8. All India High Court Cases AIHC AI H Ct C
9. All India Hindu Law Reporter AI Hin L Rtr
10. All India Land Law Reporter AILLR AI Lan L R
11. All India Prevention of Food AI PFAC
12. All India Rent Contorl Journal RCJ AI R Contr J
13. All India Reporter AIR
14. All India Reporter (Supreme Court) AIR(SC)
15. All India Services Law Journal SLJ AI Ser L J
16. All India Tribunal Cases AITC AI Trib C
17. Allahabad Civil Journal All C J Alld Civ J
18. Allahabad Criminal Cases All Cr C Alld Cr C
19. Allahabad Criminal Cases and Alld Cr C & R
Reports
20. Allahabad Criminal Law Journal All Cr LJ Alld Cr L J
21. Allahabad Criminal Reports All Cr R Alld Cr R
22. Allahabad Criminal Rulings All Cr R Alld Cr Rul
23. Allahabad Law Journal All L J Alld L J
24. Allahabad Law Reports All L R Alld L R
25. Allahabad Law Times All L T Alld L T
26. Allahabad Rent Cases ARC Alld R C
27. Allahabad Weekly Cases All W C Alld W C
28. Andhra Law Times ALT Andh L T
29. Andhra Pradesh Law Journal APLJ Andh P L J
30. Andhra Weekly Law Reporter Andh W L Rtr
31. Andhra Weekly Reporter An W R Andh W Rtr
32. Annual Survey of Indian Law A S I L
33. Appex Decisions AD Appex D
34. Arbitration Law Reporter Arb LR Arb L Rtr
35. Bankers' Journal BJ Bankers's J
36. Banking Commercial Law Reporter BCLR Banking
Com L Rtr
37. Banking Cases BC Banking C
38. Banking Important and Selective BISJ Banking Imp
Judgments & Select Jts
39. Bengal Law Reports BLR Bengal L R
40. Bihar Bar Council Journal BBCJ Bih Bar C J
41. Bihar Criminal Cases B Cr C Bih Cr C
42. Bihar Law Journal Reports BLJR Bih L J R

43. Bihar Law Judgments BLJ Bih L Jts
44. Bihar Law Times BLT Bih L T
45. Bombay Cases Reporter BCR Bom C Rtr
46. Bombay Criminal Cases BCC Bom Cr C
47. Bombay Law Reporter Bom LR Bom L Rtr
48. Building Law Reports BLR Build L R
49. Calcutta High Court Notes CHN Cal H C N
50. Calcutta Law Journal CLJ Cal L J
51. Calcutta Law Reporter CLR Cal L Rtr
52. Calcutta Law Times CLT Cal L T
53. Calcutta Weekly Notes CWN Cal W N
54. Chandigarh Civil Cases Ch CC Chan Civ C
55. Chandigarh Criminal Cases Ch Cr C Chan Cr C
56. Chandigarh Law Reporter Ch LR Chan L Rtr
57. Chandigarh Law Reporter (Criminal) Ch LR Chan L Rtr (Cr) (Cr)
58. Civil & Military Law Journal CMLJ Civ & Mil L J
59. Civil Court Cases CCC Civ Ct C
60. Civil Law Journal CLJ Civ L J
61. Cochin University Law Review Coch U L R
62. Company Cases (Report of the CC Comp C Company Cases)
63. Company Law Journal CLJ Comp L J
64. Construction Law Journal CLJ Const L J
65. Construction Law Reports CLR Const L R
66. Consumer Claims Journal CCJ Consum Cl J
67. Consumer Law Today CLT Consum L Today
68. Consumer Protection Cases CPJ Consum Prot C
69. Consumer Protection Judgments CPJ Consum Prot J
70. Consumer Protection Reporter CPR Consum Prot Rtr
71. Corporate Law Advisor CLA Corp L Adv
72. Crimes Crim Crimes
73. Criminal Appeal Decisions CAD Cr App D
74. Criminal Appeal Reporter CAR Cr App Rtr (Supreme Court) (SC)
75. Criminal Law Cases CLC Cr L C
76. Criminal Law Journal Cri LJ Cr L J
77. Criminal Law Reporter CLR Cr L R
78. Criminal Law Reports (Rajasthan) CLR Cr L R (Raj) (Raj)
79. Criminal Reports (Allahabad) Cr R (Alld)
80. Criminal Law Times CLT Cr L T
81. Current Central Legislation CCL Cur Cent Legn
82. Current Civil Cases CCC Cur Civ C

Journal Name Citation Parnell Citation

83. Current Criminal Reports CCR Cur Cr R
84. Current Civil Law Judgments CCLJ Cur Civ L Jts
85. Current Indian Statutes CIS Cur I St
86. Current Labour Reporter CLR Cur Lab Rtr
87. Current Law Journal CLJ Cur L J
88. Current Law Journal (Civil) CLJ Cur L J(Civ) (Civ)
89. Current Law Journal (Criminal) CLJ Cur L J(Cr) (Cr)
90. Current Services Journal CSJ Cur Ser J
91. Current Tax Reporter CTR Cur Tax Rtr
92. Cuttack Law Times CLT Cutt L T
93. Cuttack Weekly Reporter CWR Cutt W Rtr
94. Delhi Law Review DLR Del L Rev
95. Delhi Law Times DLT Del L T
96. Delhi Reported Judgments DRJ Del Rtd Jts
97. Direct Tax Bulletin DTB Dir Tax Bull
98. Divorce & Matrimonial Cases DMC Div & Mat C
99. Eastern Criminal Cases ECR Eastn Cr C
100. Education and Service Cases ESC Edn & Ser C
101. Election Law Reports ELR Elecn L R

102. Environment Law Reports ELR Env L R
103. Essential Commodities Cases ECC Essn Com C
104. Excise and Customs Cases ECC Exc & Cus C
105. Excise and Customs Reporter ECR Exc & Cus Rtr
106. Excise Law Times ELT Exc L T
107. Excise Tribunal Reporter ETR Exc Trib Rtr
108. Exports Imports Times EIT Exp Imp T
109. Factories Journal Reports FJR Fact J R
110. Food Adulteration Journal FAJ Fd Adul J
111. Gauhati Law Reports Gauh L R
112. Gujarat Law Herald GLH Guj L Hrld
113. Gujarat Law Reporter GLR Guj L Rtr
114. Gujarat State Current Statutes Guj Sta Cur St
115. High Court Judgments (Hindi) HCJ H Ct J (Hin)
116. Himachal Law Reporter HLR Him L R
117. Indome Tax Cases ITC I T C
118. Income Tax Journal ITJ ITJ
119. Income Tax Reports ITR IT R
120. Income Tax Tribunal Decisions ITTD I T Trib D
121. Indian Law Reports (Allahabad) I L R (Alld)
122. Indian Law Reports (Andhra Pradesh) I L R (A.P.)
123. Indian Law Reports (Assam) I L R (Ass)
124. Indian Law Reports (Assam & I L R (Ass &
Nagaland) Naga)
125. Indian Law Reports (Bombay) I L R (Bom)
126. Indian Law Reports (Calcutta) I L R (Cal)
127. Indian Law Reports (Cuttack) I L R (Cut)
128. Indian Law Reports (Delhi) I L R (Del)
129. Indian Law Reports (Gujarat) I L R (Guj)
130. Indian Law Reports (Himachal- I L R (Him-
Pradesh) Pra)
131. Indian Law Reports (Hyderabad) I L R (Hyd)
132. Indian Law Reports (Karnataka) I L R (Kar)
133. Indian Law Reports (Karachi) I L R (Kar)
134. Indian Law Reports (Kerala) I L R (Ker)
135. Indian Law Reports (Lahore) I L R (Lah)
136. Indian Law Reports (Lucknow) I L R (Luck)
137. Indian Law Reports (Madhya Bharat) I L R (M B)
138. Indian Law Reports (Madhya Pradesh) I L R (M P)
139. Indian Law Reports (Madras) I L R (Mad)
140. Indian Law Reports (Mysore) I L R (Mys)
141. Indian Law Reports (Nagpur) I L R (Nag)
142. Indian Law Reports (Patiala) I L R (Patiala)
143. Indian Law Reports (Patna) I L R (Pat)
144. Indian Law reports (Punjab & I L R (P & H)
Haryana)
145. Indian Law Reports (Rajasthan) I L R (Raj)
146. Indian Law Reports I L R (Tra- Coch)
(Travancore-Cochin)
147. Indian Advocate Ind Adv
148. Indian Bar Review Ind Bar Rev
149. Indian Factories Journal FJR Ind Fact J
150. Indian Factories & Labour Reports FLR Ind Fact & Lab R
151. Indian Journal Of Criminology and Ind J Crimi. & Crintcs.
and Criminalistics
152. Indian Journal Of Envirinmental Ind J Env H
Law
153. Indian Journal Of International Law IJIL Ind J Int L
154. Indian Judicial Reports IJR Ind Jud R
155. Indian Socio-Legal Journal ISLJ Ind Soc-Leg J
156. Indian Tax Mirror ITM Ind Tax Mir
157. Islamic and Comparative Law ICLR Isl & Comp LR
158. J & K Kashmir Law Reporter J & K Kash LR
159. Jabalpur Law Journal JLJ Jab L J
160. Jammu & Kashmir Law Reports J&KLR J & K L R
161. Journal of Constitutional and J Constl & Par Stud
Parliamentary Studies
162. Journal of Criminal Cases JCC J Cr C
163. Journal of the Indian Law Institute JILI J Ind L Instt
164. Judgment Today JT Jt Today

165. Karnataka Law Cronicle KLC Kar L Cron
166. Karnataka Law Journal KarLJ Kar L J
167. Kashmir Law Journal Kash L J
168. Kerala Law Journal KLJ Ker L J
169. Kerala Law Reporter KLR Ker L Rtr
170. Kerala Law Times KLT Ker L T
171. Labour & Industrial Cases LabIC Lab & Ind C
172. Labour Law Journal LLJ Lab L J
173. Labour Law Notes LLN Lab L N
174. Labour Law Reporter LLR Lab L Rtr
175. Land Acquisition and Compensation LACC Land Acq & Cases Compn C
176. Land Law Reporter LLR Land L Rtr
177. Land Summary (AP) LS(AP) Land Summ (AP)
178. Law Weekly LW L Weekly
179. Law Weekly (Criminal) L Weekly (Cr)
180. The Lawyer Law Lawyer
181. Lawyers Collective Lawyers Col
182. Lucknow Law Times Luck L T
183. Madhya Pradesh Cases MPC Madh P C
184. Madhya Pradesh Law Journal Madh P L J
185. Madhya Pradesh Law Times MPLT Madh P L T
186. Madhya Pradesh Rent Control MPRCJ Madh P R Journal Cont J
187. Madhya Pradesh Weekly Reporter MPWR Madh P W Rtr
188. Madras Law Journal MLJ Mad L J
189. Madras Law Journal (Criminal) MLJ(Cr) Mad L J (Cr)
190. Madras Law Weekly MLW Mad L W
191. Madras Law Weekly (Criminal) MLW(Cr) Mad L W(Cr)
192. Maharashtra Law Journal MLJ Mah L J193
193. (Brahan) Maharashtra Law Reporter MLR Mah L Rtr
194. Maharashtra Rent Control Journal MRCJ Mah R Cont J
195. March of Law March of L
196. Marriage Law Journal MLJ Marr L J
197. Matrimonial Law Reporter MLR Matri L Rtr
198. Municipalities & Corporation Cases Muni & CorpnC
199. Mysore Law Journal MLJ Mys L J
200. Orrisa Law Reporter OLR Orr L Rtr
201. Orrisa Law Review Orr L Rev
202. Patents & trade Mark Reporter PTMR Rtr Pat & Tr Mar
203. Patents & Trade Mark Cases PTMC Rtr Pat & Tr Mar
204. Patna Criminal Reports Pat Cr R
205. Patna Law Journal Reports PLJR Pat L J R
206. Patna Law Weekly PLW Pat L W
207. Patna Weekly Notes PWN Pat W N
208. Popular Jurist PJ Pop Jur
209. Prevention of Food Adulteration PFAJ Pre Fd Adul J Journal
210. Punjab Law Journal PLJ Pun L J
211. Punjab Law Journal (Criminal) PLJ(Cr) Pun L J (Cr)
212. Punjab Law Reporter PLR Pun L Rtr
213. Punjab Law Reporter (Delhi) PLR(D) Pun L Rtr(D)
214. Rajasthan Criminal Cases RJC Raj Cr C
215. Rajasthan Law Reporter RLR Raj L Rtr
216. Rajasthan Law Weekly RLW Raj L W
217. Rajasthan State Current Statutes Raj St Cur St
218. Rajdhani Law Reporter Rajdhani L Rtr
219. Recent Criminal Reports RCR Rec Cr R
220. Recent Revenue Reports RRR Rec Rev R
221. Recent Service Judgments RSJ Rec Ser J
222. Religion and Law Review Rel & L R
223. Rent Cases RC Rent C
224. Rent Control Journal RCJ Rent Con J
225. Rent Control Reporter RCR Rent Con Rtr
226. Rent Law Reporter RLR Rent L R
227. Reports of Company Cases (See Company Cases)
228. Revenue Decisions RD Rev D
229. Revenue Law Reporter RLR Rev L Rtr
230. Sales Tax Cases STC Sales T C

231. Sales Tax Interpretations Sales T Intpn
232. Sales Tax Literature STL Sales T Lit
233. Sales Tax Tribunal Decisions STTD Sales T Trib D
234. Scale SCALE
235. Service Cases Today SCT Ser C Today
236. Services Law Cases SLC Ser L C
237. Service Law Journal SLJ Ser L J
238. Service Law Reporter SLR Ser L Rtr
239. Sikkim Law Journal SLJ Sikkim L J
240. Simla Law Cases SLC Simla L C

Journal Name Citation Parnell Citation
241. Statutes (Central & T.N.) Stt (C & T N)
242. Srinagar Law Journal SLJ Sri L J
243. Simla Law Journal SLJ Sim L J
244. Speed Post Judgments SPJ Speed Post J
245. Supreme Court Cases SCC
246. Supreme Court Cases (Criminal) S C C (Cr)
247. Supreme Court Cases (Labour & S C C (L&S))
Services
248. Supreme Court Cases (Taxation) SCC S C C (Tax)
(Ta)
249. Supreme Court Criminal Rulings SCC S C C (Cr Rul)
(Cr R)
250. Supreme Court Journal SCJ S C J
251. Supreme Court Rent Cases SCRC S C Rent C
252. Supreme Court Weekly Reporter SCWR S C W Rtr
253. Supreme Court Reports SCR S C R
254. Supreme Court Weekly Reports SCWR S C W R
255. Tax Gazette TG Tax Gaz
256. Tax Law Review TLR Tax L Rev
257. Taxation Taxation Taxation
258. Tax Saver TS Tax Saver
259. Taxation Law Reports Tax LR Taxation L R
260. Taxman Taxmn Taxman
261. Unreported Judgments UJ Unrep Jts
262. Uttar Pradesh Rent Control Cases UPRCC UP R Con C

SOME OF THE REPORTS WHICH ARE/CAN BE CITED SIMILARLY

1. Allahabad Criminal Reports All Cr R
2. Allahabad Criminal Rulings All Cr R
3. American Law Reports A L R
4. Arbitration Law Reporter A L R

5. Amity Law Review A L R
6. Bengal Law Reports B L R
7. Bombay Law Reporter B L R
8. Building Law Reports B L R
9. Calcutta Law Reports Cal L R
10. California Law Review Cal L R
11. Company Law Journal C L J
12. Consumer Law Journal C L J
13. Common Market Law Review C M L R
14. Common Market Law Reports C M L R
15. Cooperative Law Reporter C L R
16. Current Law Reports C L R
17. Criminal Law Reporter Cri L R
18. Criminal Law Review Cri L R
19. Current Civil Law Judgments C C J
20. Current Criminal Journal C C J
21. Compensation Law in Practice C L P
22. Current Legal Problems C L P
23. Delhi Reported Judgments D R J
24. Delhi Rent Judgments D R J
25. Environment Law Reports E L R
26. Election Law Reports E L R
27. Matrimonial Law Reporter M L R
28. Modern Law Review M L R
29. Nagpur Law Journal N L J

30. New Law Journal N L J