

*SHORT NOTE OF PROPOSITIONS AND CASE LAWS RELIED FROM ASSESSEE SIDE*

1. Short list of dates :-
- a) 30.10.2017: Return of Rs.9,60,27,210/- was filed having acknowledgement no. 275864621311017.
  - b) 20.08.2018: Notice u/s 143(2) was issued & served upon assessee.
  - c) 23.04.2019, 29.11.2019: Various notices u/s 142(1) were issued upon assessee seeking details as per questionnaire issued.
  - d) 28.05.2019, 05.12.2019: Replies were filed during assessment proceedings with exhaustive evidence of:
    - (i) Bank Statement with Bank Reconciliation statement.
    - (ii) Cash deposit summary with of old currency
  - e) 16.12.2019: Final SCN u/s 143(3) was issued seeking details regarding students, cash receipt, ledger etc .
  - f) 25.12.2019: Reply were filed during assessment proceedings with exhaustive evidence of:
    - (i) Cash Flow chart with sale summary.
    - (ii) Cash Book.
  - g) 31.12.2019: Impugned assessment order has been passed u/s 143(3) with income of Rs.11,47,89,400/- (with addition of Rs 1,84,67,187/- as unexplained cash credit and Rs.2,95,000/- is disallowed u/s 14A of the income Tax Act with Rule 8D(2) of the IT Rules in returned income of Rs.9,60,27,210/-).
  - h) In first appeal proceedings, the appellate authority while deleting the addition of Rs.1,84,67,187/- observed in detail in order passed on following basis :- Firstly, additions made by the AO are completely on assumption only without bringing any cogent material on record ; Secondly, the addition of gross receipts duly offered as revenue in profit & loss account amounts to double taxation.Thirdly section 68 cannot be applied on amount already offered for tax as profit in return of income . Fourthly , there is no iota or single piece of evidence being brought by the AO to discard and discredit the gross receipts which is grossly unjustified as has no legs to stand. Kindly refer (page 9 to 14 of CIT Appeals order ) .
  - i) Second issue of disallowance u/s 14A is fully covered issue by host of jurisdictional high court and apex court decisions as applied by the first appellate authority where it is held that disallowance u/s 14A cannot exceed exempt income and when there is no exempt income no such disallowance could be made. (Last three pages of CIT Appeals order)
  - j) In present second appeal filed by the revenue on both issue of addition of Rs.1,84,67,187/- on cash deposits out of sales/gross receipts and Rs.2,95,000/- for disallowance u/s 14A , assessee seeks to plead that impugned asst is totally invalid on following multiple counts:-
  - a) In present second appeal , assessee seeks to plead that impugned asst is totally invalid for three counts:
    - a) DOUBLE TAXATION OF SALES ON GROSS RECEIPT BASIS WHICH IS HIGHLY UNJUSTIFIED :- Firstly, adhoc and estimated addition of Rs.1,84,67,187/- is made by AO despite assessee has duly discharged his burden before AO with submitting all exhaustive documentary evidences of sales summary(gross receipts from various coaching centres), cash flow statement , cash book , bank statement as filed before the AO . Notably the documents

as filed before AO consists of more than 5000 pages approximately of day wise inward of fees and cash deposits with complete summary of sales as per audited books. The same may be submitted before tribunal if given the permission to file voluminous paper book on record. The adhoc addition thus made by the AO without rejecting the trading results of the assessee and therefore making patent double taxation of the same profit which has been already offered for tax by offering cash received from sales in the audited profit & loss account of appellant.

b) **WITHOUT REJECTING BOOKS OF ACCOUNTS BY AO UNDER SECTION 145 , NO RECORDED TRADING REVENUE RECEIPTS CAN BE DISCARDED ON MERE ASSUMPTIONS AND PRESUMPTIONS :-**

Once , it is an established admitted fact that the source of cash deposit into bank account is from cash received from students to whom coaching classes is provided in routine and regular business activity, there cannot be any second guess on trading revenue transaction without rejecting the books of accounts under section 145 of income Tax Act .

c) **CASH FLOW CHART AND CASH BOOK DISCREDITED ON MERE ASSUMPTIONS AND PRESUMPTIONS :-** Thirdly cash flow statement (Page) of paper book and cash book (Page) is merely rejected by AO on false hypothesis and conjectures only on his ipse and dicit by bringing vague statistical analysis of past year which has no value over and above documentary evidence filed on record and AO merely rejected the cash flow statement without bringing on record any material evidence to show any other utilization of such cash available in hands of appellant ;

d) **APPROBATE AND REPROBATE :-** Fourthly, the AO erred in making the additions even after admitting the source as recorded revenue receipts resulted into approve and reprobate and blowing hot and cold at the same instance where some receipts of same coaching are accepted and some sales are not accepted results in distortion, discrimination and absurdity in the assessment . It offends the rudimentary principle of ARTICLE 14 of Constitution of India which prohibits any kind of discrimination and biasedness in decision making process.

e) **NO UNDERSTANDING OF AO ON DIFFERENCE BETWEEN REVENUE AND CAPITAL TRANSACTIONS :-**

As per the assessment order , the assessing officer completely lost the track of assessment of revenue transactions and ventured into applying case laws applicable on capital transactions of loans , share capital etc which is patent and clear in the assessment order . from the assessment order , few admitted facts can be culled out as under :-

i) AO has no case that respondent is not engaged into business of coaching classes for competition exams and has 140 centres throughout the country from where fees are collected from students.

ii) AO has no case that books of accounts prepared by the respondent assessee are not correct and proper in terms of section 145 of Income Tax Act .

iii) AO has no case that cash deposited in bank accounts is not shown or not disclosed in the audited books of accounts as sales /gross receipts in profit & loss account and profit on the same after deduction of expenses is offered in KOI filed. Notably the return of income has been accepted by the AO as noted in PARA 14 of assessment order and over and above such acceptance of return of income , addition again of part of gross receipts is made .

iv) AO has no case that cash deposited to the tune of Rs.1,84,67,187 is from any other discreet source which is never revealed or brought by the AO and so without such available source mere doubt on gossip etc is purely extraneous and irrelevant.

v) AO has no case that cash in hand claimed by the respondent assessee as per cash book is not tallied as per audited balance sheet and books of the assessee.

- i) NO VALID CONFRONTATION OF BACK MATERIAL AND SHOW CAUSE NOTICE Fifthly, the AO has given no valid show cause notice without any whisper on the amount of proposed additions, and without disclosing and confronting anything material to the assessee, no addition of any nature could be made in the assessment as it amounts to serious judicial anomaly and violation of CBDT Instruction No.20/2015 for mandatory issue of reasoned show cause notice without which no assessment could be countenanced in law.
2. Relevant paper book containing important document as very voluminous upto 5000 pages may be submitted on the directions of honorable bench
3. **Our submissions on above issue(s) :-**
- 3.1 **Firstly**, as per admitted facts, once revenue fees received from students for coaching classes are recorded in books have already been offered for tax in return of income, the same gross sales cannot be taxed by making double taxation which is forbidden and proscribed in law. For this proposition we rely upon :-
- i) Delhi High Court in CIT vs Kailash Jewellery House ITA No.613/2010 dated 09.04.2010
  - ii) Delhi High Court in PCIT vs Agson Global Pvt Ltd (2022) 441 ITR 550 (Del)
  - iii) Delhi High Court decision in J.M.Wire Industries vs CIT in ITR No. 96/1989 order dated 15.07.2010
  - iv) Delhi High Court decision in PCIT -20 vs Akshit Kumar in ITA NO. 348/2019 order dated 17.11.2020
  - v) M.P. High Court decision in case of Man Mohan Sadani vs CIT in ITA 248/2019 order dated 31.10.2007
  - vi) Gujarat High Court in case of Vishal Exports Overseas Ltd Lid in Tax Appeal No. 2471/2009 order dated 03.07.2012
  - vii) **Honorable Supreme Court decision in case of Lalchand Bhatat Ambica Ram vs CIT (1959) 37 ITR 288** wherein it was held that when entries in books of accounts in regard to cash balances were held to be genuine, there can be no escape from the conclusion that assessee had offered reasonable explanation as to source of all high denomination notes which it encashed on 19<sup>th</sup> January 1946 and it was not open to ITAT to accept genuineness of those books and accept assessee's explanation in part and reject the same in regard to balance sum. (It fully applies in present case);
  - viii) **ITAT Delhi third member decision in case of JMK Exports in ITA 1428/Del/2021 order dated 26.03.2024 (Honorable VP Saktijit Dey – Third member)**
  - ix) **ITAT Delhi in case of Durga Fire Work vs ITO Ward 59(8) in ITA No.383/Del/2024 order dated 03.07.2024**
  - x) **ITAT Delhi in case of AG India Retail Pvt Ltd vs ACIT in ITA No.449/Del/2024 order dated 27.08.2024 (Delhi-Trib.)**
  - xi) **ITAT Chandigarh in case of Roop Fashion Ludhiana vs DCIT CC-1 in ITA No. 136/Chd/2021 order dated 14 June 2022**
- Time and again, numerous judgements of the Hon'ble Supreme Court and the Hon'ble High Courts have held the incidence and levy of 'double taxation' as unlawful and a nullity in the eyes of Law, prominent among these being the judgements of Hon'ble Supreme Court in the undermentioned cases viz.
- Laximpat Singhania vs. CIT 72 ITR 291 (SC)
  - CIT vs. Devi Prasad Vishwanath Prasad 72 ITR 194 (SC)
- 3.2 Secondly, no trading transaction could be disallowed without rejecting books of accounts by the assessing officer as per settled law in following decisions out of many one of the above issue :- This is established and settled position of law in cases relied as under :-

- a. Honorable Jurisdictional High Court in case of CIT vs Pashupatinath Agro Food Products Pvt Ltd in ITA 165/2010 order dated 04-05-2017
  - b. Honorable Delhi High-Court in case of PCIT (Central)-1 vs Forum Sales Pvt Ltd in ITA 862/2019 order dated 01.03.2024
  - c. Honorable Jurisdictional High Court in case of CIT vs Mascot (India) Tools and Forgings Pvt Ltd (2010) 320 ITR 116 (All)
  - d. ITAT Delhi bench decision by Honorable VP Saktijit Dey in J B Nuts Pvt Ltd s ITO Ward 47(1) in ITA 104/Del/2022 order dated 28.12.2022 ;
  - e. ITAT Delhi 'A' Bench decision in AG India Retail Pvt Ltd vs ACIT in ITA No. 449/Del/2024 order dated 27.08.2024
  - f. Honorable Supreme Court in Sargam Cinema vs ACIT in Civil Appeal No.6973/2009 order dated 19.10.2009
  - g. ITAT Chandigarh in case of Roop Fashion Ludhiana vs DCIT CC-1 in ITA No.136/Chd/2021 order dated 14 June 2022 .
- 3.3 Thirdly, no addition could be made on surmises and conjectures only as settled in epochal honorable apex court decisions in Omar Salai Mohamad Sait vs CIT reported in 37 ITR 151(SC) , Umacharan Shaw & Bros, vs CIT in (1959) 37 ITR 271 order dated 15.05.1959 , though on merits though assessee pleaded in his support reference to cash flow statement along with cash book as annexed in paper book-, audited balance sheet, ITR with copy of bank statements which stood disclosed from inception. Assessing officer gave no weightage on evidence of cash flow statement and cash book along with explanation of assessee and merely rejected-the same on ipse dixit of an assessing officer without bringing any contrary cogent material.Cash Flow statement have serious evidentiary value in eyes of law and cannot be rejected arbitrarily on mere assumptions and presumptions. . . . .
- 3.4 Further in the ratio of the judgments in Dhakeswari Cotten Mills Ltd. v. CIT [1954] 26 ITR 775 (SC); Raghbir Mandal Harihar Mandal v. State of Bihar [1957] 8 STC 770 (SC); State of Kerala v. C. Velukutti [1966] 60 ITR 239 (SC); State of Orissa v. Maharaja Shri B.P. Singh Deo [1970] 76 ITR 690 (SC); Brij Bhuvan Lal Parduman Kumar v. CIT [1978] 115 ITR 524 (SC); ChouthmalAgarwalia v. CIT [1962] 46 ITR 262 (Assam); R.V.S. and Sons Dairy Farm v. CIT [2002] 257 ITR 764 (Mad); International Forest Co. v. CIT [1975].101 ITR 721 (J & K); M. Durai Raj v. CIT [1972] 83 ITR 484 (Ker); Ramchandra Ramnivas v. State of Orissa [1970] 25 STC 501 (Orissa); Action Electricals v. Deputy CIT [2002] 258 ITR 188 (Delhi) and Kamal Kumar Saharia v. CIT [1995] 216 ITR 217 (Gauhati) indicate that the AO is not fettered by any technical rules of evidence and pleadings, and he is entitled to act on material which are not acceptable in evidence in a court of law, but while making the assessment under the principles of best judgment, the Income-tax Officer is not entitled to make a pure guess without reference to any evidence or material. There must be something more than a mere suspicion to support the assessment"
- 3.5 In support of the same we rely upon following cases :-
- 3.6 i) Lucknow Bench decision in case of DCIT vs Veena Awasthi in ITA No.215/Lkw/2016 order dated 30.11.2018 (Jurisdictional tribunal bench decision)
- 3.7 Delhi bench ITAT decision in case of Preeti Bhardwaj vs ITO Ward 29(5) Noida in ITA No.78/Del/2024 held as under :-

*"4. I have heard rival contentions and perused the material available on record. I find that before the lower authorities the assessee had provided source of cash deposits in the bank account. The Revenue has not brought any material to controvert the claim of the assessee that the assessee was having cash in hand to make the impugned deposits. In the light of the case laws relied by the learned ITA no. 78/Del/2024 counsel for the assessee, I am of the considered view that when the assessee has*

*provided the source of cash deposits being cash withdrawals, in my view, the AO without bringing adverse material ought not have treated the same as unexplained.*

*Therefore, I hereby direct the AO to delete the impugned addition. Grounds raised in this appeal are allowed.*

**ii) Delhi bench ITAT decision in case of Parminder Kaur Matharoo vs ITO Ward 44(7) Delhi in ITA No.840/Del/2021 held as under :-**

17. In our considered opinion, once cash flow statement is not controverted by the Assessing Officer as well as the Id. CIT[A], when it was specifically submitted that the same is based on the entries made in the cashbook, then the source of cash deposit in the bank account cannot be discarded by the authorities below.

18. Our view is fortified by the decision of the Hon'ble High Court of Delhi in the case of *Omni Info* in ITA No. 364/2016 order dated 29.07.2016.

19. Considering the facts of the case in totality, we do not find any merit in the addition sustained by the Id. CITA. We, accordingly, direct the Assessing Officer to delete the impugned addition of Rs.7,65,000/-.

**iii) Delhi bench ITAT decision in case of Hari Singh vs ITO Gurgaon in ITA No.3615/Del/2023**

It is for the department to prove that the apparent is not the real state of affairs as held by the Supreme Court in the case of *CIT v. Daulatram Rawatmal* 87-ITR 349. In the present case, it is the department's case that the moneys have moved from the assessee himself and have appeared as sale proceeds of jewellery. It is for the department, therefore, to prove that the moneys were unaccounted moneys and they moved from the assessee and were brought in as sale proceeds of jewellery. It is only where Section 68 applies that the burden is on the assessee to prove the nature and source of the credit. The distinction between the two has to be appreciated and given effect to.

g) It is settled law that revenue cannot take shifting stands on the same facts. Some coaching fees we accept, some coaching fees we will not accept or profit we accept but gross receipts we not accept cannot be countenanced as it violates the rudimentary doctrine of real income and rationality. In this regard reliance is placed on :-

**i) Hon'ble ITAT Chandigarh in the case of (Bansal Rice Mills)- (Third Member)**

on addition of certain deposits by assessee out of its sale proceeds which was treated by the AO as unexplained credit has held that:

*"The Accountant Member was fully justified in deleting the addition as the actual deposit of this amount in the books of account was not doubted. Even if these deposits were treated as on account of bogus sales no addition could be sustained as the assessee had already accounted for the sale proceeds in the manufacturing, trading and profit & loss account for the year ending 31-3-1987. The addition on this account had to be off set by the sale proceeds of paddy shown by the assessee at Rs. 4,20,185.05 in the manufacturing, trading and profit & loss account. If this sale proceed was deducted from the trading account and addition was made again on account of these deposits, the ultimate effect on the total income would be the same."*

This principal was further reiterated by Honorable Supreme Court in the case of *Suzuki Parasrampurua Suitings vs Official Liquidator* (Civil Appeal No. 10322 of 2018 dated 08-10-2018 wherein the Honorable Supreme Court held that a party cannot be permitted to take shifting stands.

### 3.8 FATAL IMPACT OF LACK OF SCN AS PER BINDING CBDT INSTRUCTION 20/2015 DATED 29.12.2015:

On basis of undisputed fact that there is no valid SCN has been issued prior to impugned asst with no amount, no details (absolutely vague and amorphous), same is fatal defect leading to nullification of impugned asst. reference is made to para 4 of CBDT Instruction No.20/2015 dated 29.12.2015 which is reproduced as under :-

*"In all cases under scrutiny, where the Assessing Officer proposes to make additions or disallowances, the assessee would be given a fair opportunity to explain his position on the proposed additions/disallowances in accordance with the principle of natural justice. In this regard, the Assessing Officer shall issue an appropriate show cause notice duly indicating the reasons for the proposed additions/disallowances along with necessary evidences/reasons forming the basis of the same. Before passing the final order against the proposed additions/disallowances, due consideration shall be given to the submissions made by the assessee in response to the show cause notice.*

**Hon'ble Delhi High court (income tax) decision in case of POONAM JAIN VS UOI Reported at 2017 SCC OnLine Del 8872**

*"Mr. Manchanda went one step further to state that there was no requirement for any SCN to be issued to the Petitioners in the first place in terms of Section 279 of the Act. 10. As regards the contention that a SCN is not required to be issued, it is obvious that the Department itself recognises the importance of complying with the rules of natural justice and has therefore rightly issued the SCN to the Petitioners, which has to be responded to by them. Indeed, for an effective response, the Petitioners would be required not merely to be 'shown' the material relied upon in the SCN but with copies thereof. This would include their own statements, documents seized during the search and documents gathered from other sources including statements of bank accounts, relied upon against them to be provided copies thereof. Such a requirement inheres in the principles of natural justice and would be applicable even if the statute governing the proceedings does not specifically mandate it."*

4. **Judicial Propriety and theory of Binding precedents :-** For the doctrine of stare decisis, (stand by decided cases) we placed heavy reliance on the jurisdictional high court epochal decision in case of *Mohan Lal Santwani vs UOI* reported in (2022) 449 ITR 476 (All) order dated 25.04.2022. In such background we humbly request to consider all the decisions on which reliance is placed upon.

*In the case of Union of India Vs. Kamalshni Finance Corpn. Ltd. 1992 (Suppl) SC-C 445 (para 6) Hon'ble Supreme Court upheld the observation of Hon'ble High Court on the conduct of an Assistant Collector and the harassment to the assessee caused by the failure of these officers to give effect to the order of authorities higher to them in the appellate hierarchy and has held as under:*

*"6. Sri Reddy is perhaps right in saying that the officers were not actuated by any mala fides in passing the impugned orders. They perhaps genuinely felt that the claim of the assessee was not tenable and that, if it was accepted, the Revenue would suffer. But what Sri Reddy overlooks is that we are not concerned here with the correctness or otherwise of their conclusion or of any factual mala fides but with the fact that the officers, in reaching their conclusion, by-passed two appellate orders in regard to the same issue which were placed before them, one of the Collector (Appeals) and the other of the Tribunal. The High Court has, in our view, rightly, criticised this conduct of the Assistant Collectors and the harassment to the assessee caused by the failure of these officers to give effect to the orders of authorities higher to them in the appellate hierarchy. It cannot be too vehemently emphasised that it is of utmost importance that, in disposing of the quasi-judicial issues*

before them, revenue officers are bound by the decisions of the appellate authorities. The order of the Appellate Collector is binding on the Assistant Collectors working within his jurisdiction and the order of the Tribunal is binding upon the Assistant Collectors and the Appellate Collectors who function under the jurisdiction of the Tribunal. The principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities. The mere fact that the order of the appellate authority is not "acceptable" to the department -- in itself an objectionable phrase -- and is the subject matter of an appeal can furnish no ground for not following it unless its operation has been suspended by a competent court. If this healthy rule is not followed, the result will only be undue harassment to assesseees and chaos in administration of tax laws."

In the case of Kishore Samrite versus State of U.P. and others 2013 (2) SCC 398 (para 29), Hon'ble Supreme Court held as under:-

"29. Judicial discipline and propriety are the two significant facets of administration of justice. Every court is obliged to adhere to these principles to ensure hierarchical discipline on the one hand and proper dispensation of justice on the other. Settled canons of law prescribe adherence to the rule of law with due regard to the prescribed procedures. Violation thereof may not always result in invalidation of the judicial action but normally it may cast a shadow of improper exercise of judicial discretion."

In the case of Union of India Versus Namit Sharma 2013 (1) SCC 745 ( para 108.14) Hon'ble Supreme Court explained the precedent and judicial discipline and held as under:-

"108.14. Under the scheme of the Act of 2005, it is clear that the orders of the Commissions are subject to judicial review before the High Court and then before the Supreme Court of India. In terms of Article 141 of the Constitution, the judgments of the Supreme Court are law of the land and are binding on all courts and tribunals. Thus, it is abundantly clear that the Information Commission is bound by the law of precedence i.e. judgments of the High Court and the Supreme Court of India. In order to maintain judicial discipline and consistency in the functioning of the Commission, we direct that the Commission shall give appropriate attention to the doctrine of precedence and shall not overlook the judgments of the courts dealing with the subject and principles applicable, in a given case. It is not only the higher court's judgments that are binding precedents for the Information Commission, but even those of the larger Benches of the Commission should be given due acceptance and enforcement by the smaller Benches of the Commission. The rule of precedence is equally applicable to intra-court appeals or references in the hierarchy of the Commission".

5. **Humble Prayer** : In the background of above submissions , we humbly request for dismissal of revenue appeal and sustaining order of CIT (A).

(C.1) A Compilation of case laws was also submitted from the assessee's side, consisting of the following precedents:

CONVENIENCE COMPILATION OF CASE LAWS

S.NO.	BRIEF DESCRIPTION OF DOCUMENT.	PAGE NUMBER
<b>A. NO ADDITION MADE ON SURMISES AND CONJECTURES WITHOUT BRINGING ANY COGENT EVIDENCE.</b>		
1.	Hon'ble Supreme Court of India in case of Lalchand Bhagat Ambica Ram Vs CIT in Civil Appeal No.679 and 680 of 1957 order dated 14.05.1959	1 To 17
2.	Hon'ble Supreme Court of India in case of Omar Salay Mohamed Salt Vs CIT in Civil Appeal No.15/1958 order dated 05.03.1959	18 To 42
3.	Hon'ble Supreme Court in case of Umacharan Shaw & Bros. Vs CIT in (1959) 37 ITR 271(SC) order dated 15.05.1959	43 To 49
<b>B. ADDITIONS/DISALLOWANCES OF TRADING/ REVENUE TRANSACTIONS COULD NOT BE MADE WITHOUT REJECTING BOOKS UNDER SECTION 145(3) OF INCOME TAX ACT 1961 BY AO.</b>		
4.	Hon'ble Jurisdictional High Court in case of CIT & Others Vs M/S Pashupati Nath Agro Food Products Pvt Ltd in ITA 165/2010 order dated 04.05.2017	50
5.	Hon'ble Delhi High Court in case of PCIT (Central)-1 Vs M/s Forum Sales Pvt Ltd in ITA 862/2019 dated 01.03.2024	51 To 65
6.	Hon'ble Jurisdictional High Court in case of CIT Vs Pancharam Dass Jain (2006)205CTR(ALL)444. Order dated 21.08.2006	66 To 69
7.	Hon'ble Supreme Court of India in case of Sargam Cinema Vs CIT in Civil Appeal No.6973/2009. Order dated 19.10.2009	70 To 71
8.	Hon'ble Jurisdictional High Court in case of CIT Vs Mascot (India) Tools and Forgings Pvt Ltd [(2010)320ITR116(All)] Order dated 16.07.2009	72 To 79
9.	ITAT Delhi Bench "SMC" in case of J.B. Nuts Vs ITO Ward 47(1), Delhi in ITA No.104/Del/2022. Order dated 28.12.2022	80 To 85
10.	ITAT Delhi Bench 'A' in case of A.G. India Retail Pvt Ltd Vs The ACIT in ITA No.449/DEL/2024. Order dated 27.08.2024	86 To 97
<b>C. CASH SALES RECORDED IN BOOKS OF A/C CANNOT BE SUBJECTED TO SECTION 68 AS UNEXPLAINED CASH CREDIT AS IT AMOUNTS TO DOUBLE TAXATION.</b>		
11.	Hon'ble Delhi High Court in case of CIT Vs Kailash Jewellery House in ITA 613/2010. Order dated 09.04.2010	98 To 99
12.	Hon'ble Delhi High Court in case of PCIT(Central)-3, Delhi Vs M/s Agson Global Pvt Ltd in ITA 68/2021. Order dated 19.01.2022	100 To 152
13.	Hon'ble Delhi High Court in case of J.M. Wire Inds.Vs CIT in Income Tax Reference No.96/1989. Order dated 15.07.2010	153 To 154

14.	Hon'ble Delhi High Court in case of CIT-IV Vs Girnar Infrastructure Pvt Ltd in ITA 121/2014. Order dated 01.04.2014	155 To 156
15.	Hon'ble Delhi High Court in case of PCIT-20 Vs Akshit Kumar in ITA 348/2019. Order dated 17.11.2020	157 To 171
16.	Hon'ble Madhya Pradesh High Court in case of Man Mohan Sadani Vs CIT in M.A.I.T No.2/2006. Order dated 31.10.2007	172 To 174
17.	Hon'ble Gujarat High Court in case of CIT-IV Vs Vishal Exports Overseas Ltd in Tax Appeal No.2471/2009. Order dated 03.07.2012	175 To 179
18.	ITAT Delhi Bench 'A' in case of ITO Vs Appliances Forever in ITA No.2842/Del/2023. Order dated 12.07.2024	180 To 187
<b>D. LUCKNOW BENCH DECISIONS (CO-ORDINATE BENCH VIEW)</b>		
19.	ITAT Lucknow Bench in case of Kanpur Organics Pvt Ltd Vs DCIT in ITA No.675/Lucknow/2018. Order dated 10.01.2020	188 To 197
20.	ITAT Lucknow Bench "A" in case of DCIT Vs Smt. Veena Awasthi in ITA No.215/LKW/2016. Order dated 30.11.2018	198 To 208
21.	ITAT Delhi in case of JMK Exports Vs The ACIT in ITA No.1428/DEL/2021 (Hon'ble VP Third Member Decision). Order dated 26.03.2024	209 To 224
<b>E. DOCTRINE OF STARE DECISIS AND THEORY OF BINDING PRECEDENTS.</b>		
22.	Hon'ble Jurisdictional High Court in case of Mohan Lal Santwani Vs UOI and others [(2022)449ITR476(All)] Order dated 25.04.2022	225 To 238

HUMBLY SUBMITTED