

Though in Solid Containers Ltd 308 ITR 407 (Bom) it was held that waiver of a loan taken for trading activity would become the assessee's income and be subject to tax even ...

Sharan Hospitality (P.) Ltd. v. DCIT (2020) 268 Taxman 443 (Bom) (HC) 49. S. 28(i): Business income -Income from house property -Leasing of shops in a mall along with ...

Respectfully following the Hon"ble Madrash High Court in the case of Nannusamy Mohan (HUF) v. ACIT (supra), we dismissed the appeal of the assessee as withdrawn. 7. In ...

The Ld. CIT(A) vide his order dated 10.12.2010 confirmed the addition w.r.t. waiver of Principal amount of INR 2,83,93,001/- by relying upon the judgement of the Hon"ble Bombay High Court in ...

a) Bombay High court in the case of Solid Containers Ltd Vs. DCIT (2009) 308 ITR 0417 has held that Cash credit loan is utilized for trading purposes & hence provisions of section 28 (iv) of the ...

The same test was also applied by Hon"ble High Court of Bombay in its subsequent decision in the case of Solid Containers Ltd. v. DCIT (2009) 308 IT 417. Hence, the aforesaid judgments ...

It is also noted that the ratio laid down by the Apex court decision in the case of CIT vs. TV Sundaram Iyengar & Sons (222 ITR 344) and the High Court's decisions in Solid ...

He also referred to the decision of Hon"ble Delhi High Court, in the case of Logitronics P. Ltd. Vs. CIT, 333 ITR 386 (Del); Judgment of Hon"ble Bombay High Court in the case of solid ...

Solid Containers Ltd vs DCIT and another, (2009) 308 ITR 417 (Bom) and Hon"ble Supreme Court in the case of CIT vs T.V...limitation and which were written back by the ...

Pr. CIT Vs M/s. Colour Roof (India) Ltd. (Bombay High Court) The Supreme Court in the case of Commissioner v/ s.Mahindra and Mahindra Ltd., [2018] 404 ITR 1 has held that ...

In fact, Solid containers Ltd. (supra) does not even remotely deal with Section 41 (1) of the Act. Besides on fact, the Tribunal has rendered a finding therein that the amount ...

In the first appeal against the reassessment, the Ld. CIT (A) who confirmed the addition and observed that licence was not owned by the Assessee as the ownership of the ...

3.7 However, Ld. AO, relying upon the decision of Hon"ble Bombay High Court in the case of Solid

Containers Limited V/s DCIT (222 CTR 455; 29/08/2008) opined that the assessee ...

The Ld. CIT(A) vide his order dated 10.12.2010 confirmed the addition w.r.t. waiver of Principal amount of INR 2,83,93,001/- by relying upon the judgement of the Hon"ble ...

He relied on the decision of Hon"ble Bombay High Court in the case of Solid Containers Ltd. Vs. DCIT, 308 ITR 417 (Bom), wherein it was held that where loan waived was taken by the ...

(SC), Solid Containers Ltd. vs. DCIT, 308 ITR 417 (Bom.), Logitronics P Ltd. v. CIT, 333 ITR 386 and Rollatainers Ltd. vs. CIT, 339 ITR 54. In so far as the decision in Iskraemeco ...

Pelican Tobacco India Private Limited, ... vs Dcit, Central Circle-7, New Delhi on 18 August, 2023 ... Representative agitating the ground no. 1 submitted that the decision of the Hon"ble ...

IIT Corporate Services Ltd vs DCIT 4 ITR (Trib) 147. 7. ... Sundaram Iyengar & Sons Ltd., (supra) and also the decision of the Jurisdiction High Court in the case of Solid Container Ltd., Vs. ...

M/S. Ramani Exports, Mumbai vs Dcit - 19(3), Mumbai on 16 May, 2023 ... Judgment of Hon"ble Bombay High Court in the case of solid containers Ltd Vs. DCIT (2009) reported in 178 ...

(ii) Solid Containers Ltd. vs. DCIT reported in [2009] 308 ITR 417 (Mumbai). I.T.A. No.2476 & 2477/DEL/2014 5. 7. Before the Id. CIT (Appeals), assessee made very detailed submissions, ...

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