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That where dominant purpose of contract is supply of rolling stock and service component is negligible, no TDS is deductible u/s 194J. (Commissioner of Income-tax vs. Bangalore Metro Rail Corporation. Ltd. [2022] 140 taxmann. com 229 (Karnataka). That where an assessee made had huge cash deposits in two bank accounts post demonetization in specified denominations of Rs. 500 and Rs. 100 out of sale proceeds from business, the AO treated amount of deposit as unexplained cash and made additions u/s 68 but It was noted that said receipts were offered to tax by assessee and were even accepted by both AO and CIT(A) as revenue receipts therefore, if said receipts were to be taxed u/s 68 again, same would result in double taxation, accordingly additions made u/s 68 were deleted. (AnantpurKalpana vs. Income-tax Officer* [2022] 138 taxmann.com 141 (Bangalore - Trib.) [ASSESSMENT YEAR 2017-.....