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That where assessee sold two immovable properties but offered capital gain tax on one transaction and capital gain on second property was mistakenly declared in his wife's return with taxes duly paid, Assessing Officer of assessee was to be directed to inform Assessing Officer of assessee's wife to revise her assessment and refund any excess taxes paid along with interest till date and, as soon as refund was initiated, Assessing Officer of assessee might initiate recovery of demand against assessee. (Shrikant Ghanshyam Shah v. International Taxation 152 taxmann.com 547 (Mumbai - Trib.) [ASSESSMENT YEAR 2013-14] JULY 4, 2023) That excess stock found during survey that was not recorded in books but it was recorded in the books before filing the return surrendering the same and tax was paid at normal rate applicable to business income and it therefore could not be treated as deemed incom.....