



## MAJESTY LEGAL

Advocates & Solicitors

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### LAW DECLARED BY THE COURTS AND ACCEPTED, IS BOUND TO FOLLOWED

#### (INCOME TAX OFFICER, VS. INDIAN OIL CORPORATION LTD.<sup>1</sup>)

#### HIGHLIGHTS OF THE CASE:

In the present case before the Hon'ble Court, it was held that once the law is settled by the Hon'ble Court and same is accepted or not challenged further by the Authorities (Government) should be followed in letter and spirit. In this context and referring the judgements delivered by the Hon'ble Apex Court "**Union of India v. Kaumudini Narayan Dalal<sup>2</sup>, Commissioner of Income Tax v. Narendra Doshi<sup>3</sup>, Commissioner of Income Tax v. Shivsagar Estate<sup>4</sup> and Berger Paints India Ltd. v. Commissioner of Income Tax, Calcutta<sup>5</sup>**", Hon'ble High Court established that if the Revenue (Income Tax Dept. in the present case) has not challenged a declared law laid down by the Hon'ble Courts, then it is not open to the Revenue Department to challenge its correctness in the case of other assessee .

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<sup>1</sup> Miscellaneous Appeal No. 833 of 2017

<sup>2</sup> (2001) 10 SCC 231

<sup>3</sup> (2004) 2 SCC 801

<sup>4</sup> (2004) 9 SCC 420

<sup>5</sup> (2004) 12 SCC 42

<sup>6</sup> Majesty legal is a LAW FIRM established in 2013 by Ms. Mahi Yadav. Objective of this legal update is to provide insights on law, statutes and is personal in nature, not to be deemed as legal advice.