PUBLISHED & POSTED ON 26TH DECEMBER, 2025

CURRENT TAX REPORTER

WEEKLY

RNI Vol. No. 54 Issue No. 50 ■ Published on every Friday ■ Pages 140

HIGHLIGHTS

- Remand assessment proceedings were pending as on the date of commencement of the Finance Act, 2016; sub-s. (7) of s. 153, as amended by the Finance Act, 2016, is applicable to the present case, and the fresh assessment, as directed by the Tribunal, ought to have been completed on or before 31st March, 2017; impugned notice dt. 6th Nov., 2020 is barred by limitation; direction to consider the claim of refund is consequential (Kar) 866
- Since previous notices which were issued to four transferor companies which stood merged with assessee were void, same vanished in thin air and

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VOLUME 347 **PART IX**

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ISSUE NO. 50 **26TH DECEMBER, 2025**

RNI No. 23657/72 ● JODHPUR ● WEEKLY ● PUBLISHED ON EVERY FRIDAY ● ENGLISH ● PRICE : 15750/- ANNUAL

CURRENT TAX REPORTER

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WITH BLESSINGS OF HER HOLINESS MATA VAISHNO DEVI :

Founder K. KUMAR

Volume 347 · Part IX · Issue No. 50 · 26th December, 2025

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Printed by *Rajesh Kumar Vangani* ***Published by*** *Sanjay Kumar Vangani on behalf of CURRENT TAX REPORTER* ***Printed at*** *Adarsh Offset, 30, Stadium Shopping Centre, Opp. Haj House, Jodhpur (Raj.)* ***Published from*** *34, Heavy Industrial Area, Jodhpur (Raj.)* ***Editor*** *Raman Bissa*