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Contents

Article
Doctrine of Merger and its application to orders passed under Income Tax Act, 1961 2

Notifications and Circulars..... 6

Ratio Decidendi........................ 7

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Article

Doctrine of Merger and its application to orders passed under Income Tax Act, 1961

By **Abhinov Vaidyanathan**

Introduction

Doctrine of Merger is a common law doctrine which is founded on the principles of propriety in the hierarchy of justice delivery system. The underlying logic of Doctrine of Merger is that there cannot be more than one decree or an operative order governing the same subject-matter at a given point of time. The Doctrine of Merger can be better understood from the following observations of the Supreme Court in a landmark decision in the case *Kunhayammed v. State of Kerala*[1].

i. *Where an appeal or revision is provided before a superior forum against an order passed by a Court, Tribunal or any other authority and such superior forum modifies, reverses or affirms the decision put in issue before it, the decision by the subordinate forum merges with the decision by the superior forum and it is the latter which subsists, remains operative and is capable of enforcement in the eye of law.*

ii. *The doctrine of merger is not a doctrine of universal or unlimited application. It will depend on the nature of jurisdiction exercised by the superior forum and the content or subject-matter of challenge.*

With this background on the Doctrine of Merger, the author in this Article will deal with the interplay between the Doctrine of Merger and certain provisions of the Income Tax Act, 1961 ("**IT Act**") namely Sections 147, 263 and 154.

Will an Order under Section 143(3) read with Section 147 merge with the whole order under Section 143(3)?

The Assessing Officer has been conferred powers under Section 147 of the IT Act to assess, reassess any income chargeable to tax if he has reasons to believe that any income chargeable to tax has escaped assessment. For example, let us take that an assessee filed his return of income for assessment year 2014-15 and the Assessing Officer makes certain additions in assessment under Section 143(3) of the IT Act on 30-03-2016. Subsequently, the assessee was subject to reassessment proceedings and additions were made on certain other issues which had no bearing on the issues that were subject matter of the original assessment order. Now, the question that comes up for consideration is whether the original order under Section 143(3) entirely merges with the subsequent order passed under Section 143(3) read with Section 147 of the IT Act.

The Supreme Court in *CIT v. Alagendran Finance Ltd.*[2] observed that when an order of assessment is reopened, the previous assessment will be held to be set aside and the whole proceedings would start afresh. But the same would not mean that even when the subject-matter of reassessment is distinct and

[1] (2000) 113 Taxman 470 (SC)

[2] (2007) 293 ITR 1 (SC)

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different, the entire proceedings of assessment would be deemed to have been reopened. Following this decision of the Apex Court, the Bombay High Court in *Ashoka Buildcon Ltd. v. ACIT*[3] held that the Doctrine of Merger does not apply where the subject-matter of reassessment and of the original order of assessment is not one and the same. In other words, where reassessment is concluded on entirely different grounds, the original order of assessment under Section 143(3) would continue to be operative and it cannot be said that the original order would merge with the subsequent reassessment order.

Doctrine of Merger and the power conferred to the Commissioner of Income Tax under Section 263 of the IT Act

The above observation of non-application of Doctrine of Merger where the subject-matter of reassessment and of the original order of assessment is not the same has a bearing on the revisional jurisdiction that can be exercised by the Commissioner of Income tax under Section 263 of the IT Act as well.

Section 263 of the IT Act provides that the Principal Commissioner or Commissioner may call for and examine the record of any proceedings under the IT Act, and if he considers that any order passed by the Assessing Officer is erroneous in so far as it is prejudicial to the interests of the revenue, he may pass an order revising the same. It is also important to note that Section 263(2) provides that no order of revision shall be made after two years from the end of the financial year in which the order sought to be revised is passed.

Expanding the previously used example, let us say the order under Section 143(3) was passed on 30-03-2016 and sought to be reopened on 06-03-2017. The order under Section 143(3) read with Section 147 was passed on 28-12-2017. Subsequently, on 30-04-2019, the Commissioner issues a notice under Section 263 on the ground that the order passed on 28-12-2017 was erroneous and prejudicial to the interest of the revenue. Let us assume that the impugned notice under Section 263 adverted to issues which neither formed the subject-matter of the notice that was issued under Section 148 on 06-03-2017 nor of the order of reassessment which was passed on 28-12-2017. In other words, the jurisdiction under Section 263 was sought to be exercised with reference to issues which were unrelated to the grounds on which the original assessment was re-opened and reassessment was made.

In the above facts, the question that needs to be looked into is whether the period of limitation envisaged under Section 263(2) of the IT Act would commence from the date of order of assessment or that of the order of reassessment. The Supreme Court in *Alagendran Finance* (Supra) and the Bombay High Court in *Ashoka Buildcon Ltd. ACIT (*Supra*)* have held that where an assessment has been reopened under Section 147 in relation to a particular ground or in relation to certain specified grounds and subsequent to the passing of the order of reassessment, the jurisdiction under Section 263 is sought to be exercised with reference to issues which did not form the subject-matter of the order of reassessment, the period of limitation provided for in Section 263(2) would commence from the date of the order of assessment and not from the date on which the reassessment order has been passed.

Another issue that may be of relevance is that when an order of the Assessing Officer was subjected to appeal and had concluded with the

[3] (2010) 191 Taxman 29 (Bombay)

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order passed by the Commissioner (Appeals) for a subject-matter, will it be still open and available for the Commissioner to exercise his revisional jurisdiction under Section 263 to revise the order of the Assessing Officer on the same subject-matter.

The Guwahati High Court in *PCIT v. Oil India*[4] observed that, as provided under Clause (c) to Explanation 1 of Section 263(1), the Commissioner can invoke his powers conferred under Section 263 only in respect of:

i. Erroneous portion of the order of the Assessing Officer which is prejudicial to the interest of the revenue and

ii. Such portion of the order not being a part of the consideration in any appeal filed before the Commissioner (Appeals).

Therefore, in a scenario where the Commissioner (Appeals) passes an order, the order of the Assessing Officer with respect to the said subject matter merges with the order of the Commissioner (Appeals) and therefore, Commissioner cannot exercise jurisdiction under Section 263 to revise the order of the Assessing Officer on that subject matter.

On the contrary, where an issue in the assessment order has neither been agitated before the Commissioner (Appeals) nor considered by him, in such a scenario the Doctrine of Merger will be inapplicable, i.e., that portion of the assessment order will not merge with the Order of the Commissioner (Appeals) and therefore, the Commissioner will have the jurisdiction under Section 263 to revise the assessment order with respect to that particular issue.

[4] (2019) 103 taxmann.com 339

Doctrine of Merger and its applicability to orders passed under Section 154

Where an authority passes an order and subsequently decides to reconsider the same matter and passes a subsequent order, will the previous order merge with the subsequent order passed by the same authority? This aspect has been elaborately dealt by the High Court of Karnataka *in Kothari Industrial Corporation Ltd. v. Agricultural Income Tax Officer*[5] wherein it was observed that there are two circumstances where an authority has an occasion to reconsider his own order:

a. By way of review; and

b. By way of rectification

Normally, review is done by an authority where any new and important evidence is discovered, and rectification is done where there is any mistake apparent on the face of the record. Section 154 of the IT Act provides that with a view to rectifying any mistake apparent from record an income tax authority may amend any order passed by it under the provisions of the IT act or amend any intimation under Sections 143(1) or 200A(1) or 206CB(1) of the IT Act. When an application for rectification is accepted by the authority, the original order is 'rectified' or corrected. The High Court of Karnataka in *Kothari Industrial Corporation* made the following observations:

i. 'Rectification' presupposes the continuance of the original order with the change incorporated and it is only a process by which an order which contains an error is set right.

ii. If the entire order is to be replaced by a new order by the same authority, such an order is not an 'order of rectification', but an 'order of review'.

[5] (1998) 230 ITR 306 (Kar)

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iii. When rectification is directed, there is no merger since there is no order into which the original order can merge into.

iv. When an order of rectification is made, the effect is that the original order has to be read subject to the corrections/modifications made by the rectification. The correction is incorporated in the original order, as for example, where merely a figure is altered, or typographical correction is made.

Therefore, one may infer from the decision of the High Court that when an order passed by an authority is reviewed or rectified by the self-same authority, the Doctrine of Merger will be inapplicable.

The consequence of this can be in the calculation of the period of limitation under Section 154 of the IT Act. Section 154(7) provides that no amendment under Section 154 shall be made after expiry of four years from the end of the financial year in which the order sought to be amended was passed. The High Court has given a finding in the said decision that when an order of an authority is rectified by the said authority in regard to a specified issue or subject, the period of limitation for second rectification should be reckoned from the date of the original order, if the subject matter of the second rectification is different from the subject matter of the first rectification. However, if the second rectification is in regard to the same subject-matter as that of the first rectification, then the period of limitation should be reckoned from the date of the first rectification order.

Section 246A of the IT Act provides for various Orders against which an assessee or any deductor or any collector is aggrieved against can prefer an appeal to the Commissioner of Income-Tax (Appeals). This appeal needs to be filed within 30 days from the date of service of the Order to be appealed against. As stated above, if there is a rectification order under Section 154, the question that arises is - should the time limit of 30 days be reckoned from date of the original order or the date of the rectification order. If the subject-matter in the original order against which the appeal is sought to be filed has not been considered in the rectification order, then the time limit of 30 days should be counted from the date of the original order.

On the contrary, say for example, an addition is made in the Order passed under Section 143(3) with respect to an expenditure to an extent of Rs 5 lakhs. Subsequently, an order under Section 154 enhances the expenditure to Rs.10 lakhs. If the assessee is disputing the addition itself, then the original order under Section 143(3) has to challenged and the time limit of 30 days should be reckoned from the date of the original order. However, if the assessee only wishes to dispute the enhancement from Rs. 5 lakhs to Rs. 10 lakhs, then the rectification order under Section 154 alone can be challenged and the time limit of 30 days should be counted from the date of the rectification order.

Conclusion

The Income Tax Department has been conferred with wide powers to initiate various proceedings under the IT Act by issuing notices under Section 148, 263 or exercising powers to amend any order under Section 154. However, sufficient checks and balances have been placed by the Legislature in the IT Act by incorporating the provisions relating to time limits. In addition to these checks and balances, the Courts have also been playing a vital role by applying various common law doctrines such as the Doctrine of Merger on case to case basis to determine whether or not the powers exercised under Section 263 and 154 have been done within the time limits prescribed and also in certain cases to

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determine if the appeals have been filed within the condonable period. As observed by the Apex Court in *Kunhayammed v. State of Kerala* (Supra), Doctrine of Merger is not a doctrine of universal or unlimited application. Therefore, it must be kept in mind that the Doctrine of Merger is not applicable in all scenarios and to all the Orders passed under the IT Act.

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Notifications and Circulars

'E-assessment Scheme' changed to 'Faceless assessment Scheme' – Highlights

Amendments have been made in the E-assessment Scheme, 2019 published on 12-09-2019. The amendments made are as follows:

In the said Scheme, —

1. The name of the Assessment Scheme has been changed from E-assessment Scheme, 2019 to Faceless Assessment Scheme 2019.
2. The Faceless Assessment Scheme 2019 has substituted the 'Procedure for assessment' under the scheme.
    a. Where a notice of assessment is issued under Section 143(2) for a return filed under Section 139 or in response to a notice issued under Section 142(1) or 148(1) by the jurisdictional Assessing Officer, the National e-Assessment Centre (NeAC) shall intimate the assessee that assessment in his case shall be completed under this Faceless Assessment Scheme. The same procedure shall apply in case no return is filed by the assessee in these cases.
    b. All the assessment order shall be passed by NeAC through the Faceless Assessment Scheme 2019. Any assessment order which is not in conformity of the Order shall be treated as *non-est* and shall be deemed to have never been passed.
3. The Scheme provides for seeking adjournment or extension of time limit for filing his response by the assessee.
4. 'Best Judgment Assessment' under Section 144 is also covered under the definition of 'assessment' in the Scheme in accordance with the amendments introduced by the Finance Act, 2020.
5. It may be noted that CBDT has also notified the NeAC at Delhi and various Regional e-Assessment Centers (ReACs) across 20 cities in the country for implementation of this Scheme.

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Income tax return for AY 2019-20 – Second extension of due dates

The current pandemic has caused widespread disruption and hardship across the board in meeting various compliance burdens/ deadlines under various taxing statutes. Recognizing the same, the Government of India had promulgated the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 ("Ordinance") read with Notification No. 35/2020, dated 24-06-2020, wherein it had extended the timelines for various compliances, including filing of Income tax return for AY 2019-20 (FY 2018-19) till 31-07-2020. However, by the amendment in the said notification the date of filing the Income tax return for the AY 2019-2020 has further been extended till 30-09-2020. Notification No. 56/2020, dated 29-07-2020 has been issued for the purpose.

Ratio Decidendi

Refund cannot be withheld under Section 241A, pursuant to notice under Section 143(2), without recording any justifiable reason

The Delhi High Court has held that withholding of refund under Section 241A of the Income Tax Act, 1961 in pursuant to a notice under Section 143(2), without recording any justifiable reason, is contrary to the provisions of Section 241A as the said action is not in consonance with the legislative intent and the mandate for which the provision was created. The Court was of the view that merely because a notice has been issued under Section 143(2), it cannot be a sufficient ground to withhold refund under Section 241A and that the Order denying refund would be laconic. Relying upon judgements in the cases of *Maple Logistics Private Limited v. PCIT* [2019 SCC online Del 10961] and *Ericsson India Private Limited v. ACIT* [MANU/DE/0763/2020], the Court observed that the principle enunciated in these two judgements was that though a notice issued under Sec 143(2) is a relevant factor which has to be determined by an AO to withhold refund under Section 241A, the same cannot be done in a ritualistic manner. The Court noted that an AO must apply his mind and consider all relevant factors before deciding request for refund. The Delhi High allowed the writ petition by directing the department to re-consider, if the amount determined for refund is liable to be withheld or not under Section 241A. The High Court further stated that reasons recorded for withholding refund would only be a tentative view and that the same would not estop the AO to frame Assessment Order under Section 143(3) of the Income Tax Act.

The petitioner had filed its return claiming refund on account of excess deduction of tax at source. The case was selected for limited scrutiny under Section 143(2) however the centralised processing centre processed the return allowing refund. The Petitioner was informed that the refund was withheld under Section 241A and

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pending disposal of the scrutiny under Section 143(2), refund under 143(1) cannot be granted. Petitioner had pleaded that reasoning for withholding the refund was inherently flawed and cannot be considered as a valid ground. [*Cooner Institute of Health Care & Research Centre (P.) Ltd.* v. *Income Tax Officer* - [2020] 118 taxmann.com 69 (Delhi)]

Re-assessment not sustainable when ground a subject matter of discussion at time of original assessment order or proceedings under Section 263

The Madras High Court has upheld the ITAT's decision holding that initiation of re-assessment proceedings on an issue which was already decided in the original assessment proceedings amounts to change of opinion and is therefore liable to be set aside. The Court was of the view that when the query regarding depreciation was already raised by the Assessing Officer (AO) during original assessment proceedings and explanations provided by the assessee were considered in detail after which the Assessing officer arrived at the decision of restricting 10% depreciation on the non-productive asset alone, re-opening of assessment under Section 148 on the same question was not sustainable. It held that the same amounts to change of opinion and hence is liable to be quashed.

It was the case of the AO that the erstwhile AO ought to have restricted 10% depreciation on the whole of the block of asset instead of confining it to only a small portion, thereby granting excess depreciation which resulted in short fall in computation. The assessee pleaded that the issue was already a subject matter during the original proceedings. The CIT(A) and ITAT had agreed to the assessee's view. Relying on the decision of the Supreme Court and Full Bench of the Delhi High Court in the case of *CIT v. Kelvinator* [(320 ITR 561)], the High Court held that mere change of opinion cannot confer jurisdiction upon the AO to initiate proceedings under Section 147. [*Commissioner of Income-tax* v. *Neyveli Lignite Corporation Ltd.* - 2020 117 taxmann.com 847 (Madras)]

Exemption under Section 54F available even when sale proceeds of old asset not invested in Capital Gain Account scheme

The Madras High Court has held that the ITAT was justified in granting exemption under Section 54F of the Income Tax Act, 1961 even when the unutilized portion of the sale proceeds were not deposited in the Capital Gain Account scheme before the due date for filing return under Section 139(1). The Assessee had not invested in the Capital Gain Account scheme before filing return under Section 139(1) but had purchased and constructed a residential property within three years from the date of sale of the original asset. Dismissing the department's appeal, the Court concurred with the findings rendered by both CIT(A) and ITAT and concluded that the assessee had satisfied the conditions for availing the benefit of exemption under Section 54F as he had invested sale proceeds in new property before due date of filing belated return and took possession within three years from date of transfer/sale of original asset as mandated under Section 54F(1). [*Commissioner* v. *Umayal Annamalai* - [2020] 118 taxmann.com 80 (Madras)]

Invocation of Rule 8D proper when assessee failed to make "indirect expenses" under Section 14A

Relying upon the principles that emerge from Section 14A of the Income Tax Act, 1961 as explained by the Bombay High Court in the case of *Godrej & Boyce Manufacturing Company Limited* [(2010) 328 ITR 0081], the Madras High

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Court has reversed the ITAT Order which had held that the Assessing Officer had straightaway proceeded to apply Rule 8D of the Income Tax Rules for the purpose of disallowance under Section 14A without specifying or complying with the mandatory requirement of Section 14A(2) or Rule 8D(1). The Court for this purpose noted that a notice was issued to the assessee calling upon them to file working sheet of the work done by them under Rule 8D to disallow the sum under Section 14A, and that the AO on going through the work sheet had pointed out that the assessee had calculated the disallowance of dividend by ignoring sub-rule (iii) of Rule 8D and sought explanations for the same for which the Assessee did not provide any response. The Court was hence of the view that AO only after considering the claim of the assessee at the first instance proceeded to determine the amount by adopting the procedure laid down under Rule 8D and not straightaway. It also held that the Tribunal committed an additional error by directing the AO to accept the figure arrived at by the assessee in its return. [*Commissioner* v. *Tamilnadu Industrial Development Corporation Ltd.* – Judgement dated 07-07-2020 in Tax Case Appeal Nos. 509 & 510 of 2018, Madras High Court]

Notice to assessee under Section 148 after his death is invalid – Transfer of proceedings on legal heir not correct – Legal heir also not bound to intimate death of assessee

The Delhi High Court has quashed the assessment proceedings initiated on the deceased person (father of the petitioner) under Section 148 of the Income Tax Act, 1961 and all other consequential proceedings emanating therefrom. Noting that the notice was issued to the deceased assessee after the date of his death and thus could never have been served upon him, it was held that the jurisdictional requirement under Section 148, of service of notice, was hence not fulfilled. It held that the issuance of a notice under Section 148 is the foundation for reopening of an assessment, and hence it is necessary that for acquiring jurisdiction to reopen an assessment, such notice should be issued in the name of the correct person. Relying upon precedents, the Court observed that such requirement is not merely a procedural requirement but a condition precedent to the notice being valid in law. The High Court was also of the view that since notice under Section 148 was never issued to the petitioner (legal heir) within the period of limitation, simply transferring the proceedings on the legal heir was not correct and was barred by limitation as provided under Section 149(1)(b). Sections 159 and 292BB were also held to be inapplicable in the case. Further, the Court held that in the absence of any statutory requirement, duty cannot be cast upon legal heirs to intimate the death of the assessee to the department. [*Savita Kapila, Legal Heir of Late Shri Mohinder Paul Kapila* v. *ACIT* - [2020] 118 Taxmann.com 46 (Delhi)]

Provisional attachment not to be invoked when officer not certain of taxability

Observing that the reason given by the revenue department to issue provisional attachment order under Section 281B of the Income Tax Act, 1961, that the amount involved was huge, was not acceptable, the Calcutta High Court has held that provisions of Section 281B should be invoked only in rare situations where the *bonafide* of the assessee is in question or there is a clear case of tax evasion. The Court in this regard observed

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that the taxability of the concerned amount in the present case was debatable inasmuch as the Income Tax officer had himself changed the goal post by first charging the amount under Section 28(iv), and thereafter, under Section 28(ii)(a). The High Court was of the view that in a situation wherein the officer was himself not certain of the taxability, the use of a drastic provision such as Section 281B was not tenable. It also noted that no reason was further provided in the attachment notice, and that if reason of tax amount being large is accepted then provisional attachment would become the norm in all cases of high demands. [*Abdul Kalam* v. *ACIT* – Order dated 27-01-2020 in WP No. 25 of 2020, Calcutta High Court]

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