

22.09.2025

Dear Members,

The next meeting of Study Circle 2025 shall take place as per programme below:

DAY & DATE: - **(Friday) 03rd Oct., 2025**

TIME: - 03:30 PM TO 06:30 PM

VENUE: - **Main Conference Hall,
First Floor,
Civil Services Officers Institute,
Kasturba Gandhi Marg,
New Delhi- 110001**

We will be deliberating on several important legal issues that frequently arise in the course of our professional work:

Section 65B of the Evidence Act:

Discussion on a recent judgment of the **Hon'ble Supreme Court in the case of [ADG (DRI) v. Suresh Kumar & Co. Impex Pvt. Ltd. (2025 INSC 1050, dt. 20.08.2025)]**, elucidating the import of Section 65B of the Indian Evidence Act and the consequences of non-compliance.

Effect of Subsequent Supreme Court Judgments:

If the ITAT decides a matter based on a then-prevailing Supreme Court judgment, and subsequently a larger bench of the Supreme Court reverses the legal position, what happens to the ITAT's decision which had attained finality? This issue will be examined in the context of the recent decision in case of **Ganpati Dealcom (P.) Ltd. [2025] 474 ITR 354 (SC)** under the Benami Transactions (Prohibition) Act by the Hon'ble Supreme Court.

Dismissal of SLPs and Doctrine of Merger:

We will discuss the legal implications of different forms of dismissal of Special Leave Petitions (SLPs) by the Hon'ble Supreme Court, including:

“SLP dismissed”

“Delay condoned, SLP dismissed on merits”

“Dismissed as withdrawn”

The discussion will cover:

Whether such dismissals constitute merger of the High Court order into the Supreme Court's order.

Whether such dismissals attract Article 141 of the Constitution and become binding precedents.

Whether a High Court can review its own order after such dismissal by the Supreme Court.

Timelines under Section 144C of the Act before the DRP:

There has been divergence of opinion on the timelines prescribed under Section 144C and 153 of the Act and the matter now stands referred to a Constitution Bench. We will review both schools of thought, assess which is more plausible, and discuss the course of action for Assesseees who have taken grounds of appeal based on **Roka/Shelf Drilling**.

The key speakers are Shri Ved Jain, Advocate, Dr. Rakesh Gupta, Advocate, Shri G.C. Srivastava, Advocate to share their insights on these topics.

YOU ARE REQUESTED TO NOTE THE DATE & ATTEND PUNCTUALLY.

The fee towards membership of Study Circle for the year 2025-26 has been fixed at Rupees 2500/- (Two Thousand Five Hundred Only). You are requested to remit the fee for the year 2025-26 (if not remitted by way of Cheque in favour of “ITAT Bar Association, New Delhi”).

The meeting is also open to non-study group members of ITAT Bar Association, New Delhi on a payment of Rs. 850/-.

With my best wishes and warm regards,

Ravinder Singh Ahuja
Vice President