

21.11.2025

Dear Members,

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

DAY & DATE: - **(Friday) 28th Nov., 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:

1. 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.

- a)** A three-judge bench of the Hon'ble Supreme Court vide their judgment in the case of Arjun Panditrao Khotkar v. Kailash Kushanrao Gorantyal and others [C.A.Nos.20825-20826 of 2017 dated 14-7-2020] gave finality to the legal conundrum pertaining to the requirement of certificate for producing electronic evidence under Section 65B of the Indian Evidence Act, 1872.

The Hon'ble Supreme Court clarified that certificate required under Section 65B(4) of the Act is mandatory and a condition precedent to the admissibility of evidence by way of electronic record.

- b)** Hon'ble Madras High Court in the case of SKM Animal Feeds and Foods (India) (P.) Ltd. V. ACIT, Central Circle [2023] 156 taxmann.com 385 (Madras) has held that electronic evidence has to be certified in terms of Section 65B of the Indian Evidence Act, and order passed due to non-compliance of Section 65(B) of the Indian Evidence Act, were set aside.
- c)** Hon'ble ITAT Delhi Bench in the case of Ritu Tuli v. DCIT (ITA 2016/Del/2023)-para 10-14 As per section 65B of the Indian Evidence Act, 1872, read with Digital Evidence Investigation Manual 2014 of CBDT, the Revenue Authorities have to mandatorily and scrupulously follow the conditions laid down under section 65B(2) and (4) of the Indian Evidence Act, 1872 to render any documents to be valid in the eyes of law"
- d)** Hon'ble Visakhapatnam Tribunal in the case of Vishakhapatnam in Polisetty Somasundaram v. DCIT (ITA Nos. 172 to 180/Viz/2023) (Para 45 & 46)
- e)** Hon'ble Mumbai Tribunal in the case of Shri AnandJaikumar Jain [2023] 147 taxmann.com 125 (Para 24)
- f)** Hon'ble Mumbai Tribunal in the case of Monika Anand Gupta Vs. ITO vide ITA no. 5561/Mum/2018; order dated 21.04.2022 (Para 6)
- g)** Hon'ble Mumbai Tribunal in the case of M/s. Simtools Pvt. Ltd. v. DCIT vide ITA no. 1574/Mum/2020 (Para 25 & 28)
- h)** Hon'ble Mumbai Tribunal in the case of Deputy Commissioner of Income-tax v. Niru Dhiren Shah (ITA NO.4294 (MUM) OF 2025)-para 7.1

2. Import of the Judgement of Madras Bar Association V. Union of India and Another (Writ Petition (C) No. 1018 OF 2021) wherein the Hon'ble Apex Court has observed that the provisions of the Tribunal Reforms Act cannot be sustained.

3. (a) Import, applicability, approach, ramifications re similar matters pending across various jurisdictions in India of recent decision dated 19 November 2025 of Hon'ble ITAT Hyderabad in the case of Aveva Solutions India LLP v. ITO (ITA 1170/ Hyd/2024) holding as follows:

- (i)** Following decisions of Hon'ble High Courts in cases of Roca Bathroom and Shelf Drilling, assessment orders are held to be barred by limitation/quashed with liberty to revive the appeal, if necessary, upon larger Bench decision of Hon'ble Supreme Court (following the divergent views of Hon'ble Supreme Court in Shelf Drilling)-Paras 11 &12
- (ii)** Notices and reassessment order issued u/s 148 by JAO instead of FAO are quashed with liberty to revive, if necessary as per outcome of pending proceedings before Hon'ble Supreme Court -Paras 13 &14 (although no such ground in present appeal)

(b) To examine above in light of Hon'ble Delhi High Court decision in Modi Revlon (174 Taxman 192).

The key speakers are Smt. Kavita Jha, Senior Advocate and Shri Amol Sinha, 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