

➤ **CASE LAWS FOR HAWALA TRANSACTIONS:**

- (i) *CITv Nikunj Eximp Enterprises Pvt. Ltd.*(Bombay High Court) (ITXA No. 5604 of 2010—judgment dated 17 December 2012). (Corresponding ITAT decision ITA No. 8994/M/04—order dated 30 April 2010).
- (ii) *Babulal C. Borana v ITO* [2006] 282 ITR 251 (Bom);
- (iii) *CITv M. K. Bros.* [1987] 163 ITR 249 (Guj);
- (iv) *CITv Adinath Industries* [2001] 252 ITR 476 (Guj) (Department's SLP dismissed by the Supreme Court—[2001] 247 ITR (St) 35);
- (v) *CITv Hi Lux Automotive (P.) Ltd.* [2009] 23 DTR (Del) 385;
- (vi) *Balaji Textile Industries (P.) Ltd. v ITO*[1994] 49 ITD 177 (Mum);
- (vii) *ITOV Permanand* [2007] 107 TTJ (Jd) 395;
- (viii) *ITOV Ghanshyam Steel Traders* [1999] 107 Taman 126 (Ahd) (Mag);
- (ix) *G. G. Diamond International v Dy. CIT*[2006] 104 TTJ (Mum) 809;
- (x) *Asstt. CIT v Kishan Lal Jewels (P.) Ltd.*[2012] 147 TTJ (Del) 308;
- (x) *Rajesh P. Soni v Asstt. CIT* [2006] 100 TTJ (Ahd) 892;
- (xi) *Sagar Bros. v ITO* [1996] 56 ITD 561 (Kol); and
- (xiii) *J. H. Metals v ITO* [2001] 77 ITD 71 (Asr)(TM) (scrape purchase made in cash from kabadis on internal vouchers).