

Justice Sanjiv Khanna was one of the two judges elevated to the Supreme Court in the latest round of appointments, becoming an SC judge on 18-1-2019. Prior to this he was one of the most experienced tax judges at the Delhi HC. Justice Khanna's association with direct tax goes back to his lawyer days, having been a senior standing counsel for the Income Tax Department for about 7 years prior to his elevation to the HC. He is the third most experienced tax judge (in terms of number of cases) ever at the SC and the 2nd most experienced amongst the present judges, behind Justice AK Sikri.

Tax Cases As A Lawyer 150+

Tax Cases As A Judge 1100+

Here's some interesting information on Justice Khanna from the Riverus Income Tax Legal Analytics tool.

Top 3 most cited cases of Justice Khanna:

CIT vs. Anil Kumar Bhatia (2012, Delhi HC)

350+ Citations

If notice is issued u/s 153A of the Income Tax Act for an assessment year for which assessment had already been carried out, the AO is empowered to reopen the proceedings and the requirements u/s 147 and 148 would have no operation due to the non obstante clause of Section 153A(1).

Procedure for reassessment

CIT vs. Nova Promoters & Finlease (2012, Delhi HC)

290+ Citations

Section 68 permits the Assessing Officer to add the credit appearing in the books of account of the assessee if the latter offers no explanation regarding the nature and source of the credit or the explanation offered is not satisfactory. It places no duty upon him to point to the source from which the money was received by the assessee.

Unexplained Cash Credits

SSP Aviation Ltd. vs. DCIT (2012, Delhi HC)

250+ Citations

If an AO is satisfied that a document found during search belongs to a person other than the person searched, he must forward it to the AO having jurisdiction over the other person. It is the jurisdictional AO who must follow the procedure prescribed by s. 153A in an attempt to ensure that the income reflected by the document has been accounted for by such other person.

Search & Seizure

Judge Speak:

Here are a few examples of the reasoning statements and case ratios that have been distilled out by Justice Khanna in his previous judgments:

It is well settled that no statute shall be construed to have a retrospective operation until its language is such that would require such conclusion.

C.B. Richards Ellis Mauritius Ltd. vs. ACIT (2012, Delhi HC)

It is a well settled position that assessment proceedings and penalty proceedings are different in nature and that the findings given in the assessment proceedings, though may constitute good evidence, cannot constitute conclusive evidence for the purposes of levying penalty.

Kanchenjunga Advertising vs. CIT (2012, Delhi HC)

Manufacture has to be understood to mean transformation of goods into a new commodity commercially distinct and separate, and having its own character, use and name whether it be the result of one or several processes.

CIT vs. Frick India Ltd.

An assessee can claim deduction for expenditure incurred for business purposes and no one else has authority to decide whether or not the assessee should have incurred the said expenditure.

Sony Ericsson Mobile Communications India Pvt. Ltd. vs. CIT