PUBLISHED & POSTED ON 31ST JULY, 2026

CURRENT TAX REPORTER

WEEKLY

RNI Vol. No. 55 Issue No. 29 ▪ Published on every Friday ▪ Pages 144

HIGHLIGHTS

- ***Legality of reopening assessment based on reasons recorded (Art) 7***
- ***Misconceived proceedings under Black Money Act and Income-tax Act (Art) 22***

- ***Notification under s. 72(8)(a) of the IT Act, 2025—Cost Inflation Index for the financial year 2026-27 notified as 384 (St) 33***
- ***Notification under s. 159 of the IT Act, 2025—Protocol amending the Double Taxation Avoidance Agreement between India and Sri Lanka (St) 33***

Contd. on last cover page

VOLUME 351 **PART V**

29

ISSUE NO. 29 **31ST JULY, 2026**

RNI No. 23657/72 ● JODHPUR ● WEEKLY ● PUBLISHED ON EVERY FRIDAY ● ENGLISH ● PRICE : 16920/- ANNUAL

CURRENT TAX REPORTER

(WEEKLY)

WITH BLESSINGS OF HER HOLINESS MATA VAISHNO DEVI :

Founder K. KUMAR

Volume 351 **Part V** **Issue No. 29** **31st July, 2026**

REPORTS	**481-600**
ARTICLES	**17-28**
OPINIONS/NEWS	
STATUTES	**33-36**

Supervised by : Gaurav Kumar ☐ Consulting Chief Editor : Shailendra Bardia ☐ Chief Editor : R. Santhanam ☐Editor-in-Charge : Raman Bissa ☐Editors : Rajesh Kapoor, Amit Kothari & Anjay Kothari

Phone : (0291) 2745452 : Mob : 07023143403
email : info@currenttaxreporter.com

INDEX

REPORTS

TABLE OF CASES

Printed by *Rajesh Kumar Vangani* ***Published by*** *Sanjay Kumar Vangani on behalf of CURRENT TAX REPORTER* ***Printed at*** *Adarsh Offset, 30, Stadium Shopping Centre, Opp. Haj House, Jodhpur (Raj.)* ***Published from*** *34, Heavy Industrial Area, Jodhpur (Raj.)* ***Editor*** *Raman Bissa*