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HIGHLIGHTS

- Where petitioner applied for registration as Income Tax Practitioner before completing one year of practice as required by Rule 257, since he had appeared as authorised representative only from 29-9-2025 and applied on 15-12-2025, action of authorities in returning application was valid, as one-year practice condition is a valid supplement to statutory scheme (Madras) **580**

- Where employer paid rent for assessee's residential accommodation directly to landlord and recovered same from assessee's salary, such arrangement did not disentitle assessee to HRA exemption under section 10(*13A*), and denial of exemption merely because rent was paid by employer and not directly by assessee was not justified (Gujarat) **594**
- Where government-formed registered trust applied interest income for purchasing disaster mitigation equipment as per trust objects, furnished bank certificates showing transfer of funds and vendor invoices in name of State Disaster Management, with no finding of misappropriation or misuse of funds, exemption under section 11 was allowable and violation of section 13 was not established (Telangana) **559**
- Where proceedings resulting in refund were not delayed for reasons attributable to assessee and subsequent delay in release of refund arose due to administrative, systemic or bank-account validation issues, interest under section 244A was payable till date of actual refund and no exclusion under section 244A(2) was permissible (Bombay) **566**
- Where assessee in statement under section 132(4) admitted unexplained investment in construction of a convention hall and later only filed ITR and offered alternate explanations, such actions did not constitute valid retraction, and since admission was corroborated by physical existence of building with no evidence of investment by others, addition under section 69 was to be sustained (Karnataka) **585**
- Where assessee with separate DSIR-approved R&D units claimed section 35(2AB) deduction and demonstrated through standalone audited accounts and detailed data that its R&D was distinct from manufacturing units availing section 80-IB/80-IC benefits, apportionment of R&D expenditure to eligible units was unwarranted in absence of material linking R&D work to eligible manufacturing units (Bombay) **613**

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