

1. **Snowtex Investment Limited vs. PCIT (SC)** – Whether amendment to Explanation to Section 73 of the Income-tax Act, 1961 vide Finance (No. 2) Act, 2014 w.e.f. 01 April 2015 whereby loss arising from the principal business of trading in shares was amended to be “non-speculative”, is retrospective in nature?
2. **Jagdish C. Dhabalia vs ITO, Mumbai - (Bom. HC)** – Whether Capital gain should be assessed at higher figure wherever S. 50C is applicable, irrespective of investments of entire sale consideration in the eligible investments u/s. 54EC?
3. **M/s. Golden Gate Properties Ltd. & Ors. vs. the DCIT(TDS) - (Kar. HC)** - Whether non-deposit of tax deducted at source would lead to prosecution u/s. 276B of the Act?
4. **Rajbhushan Omprakash Dixit (Bom. HC)** – Where the AO was in knowledge of certain facts which were not disclosed by the assessee in the regular assessment u/s. 143(3) of the Income-tax Act, 1961, would amount to full and true disclosure of material facts?
5. **Sharam Hospitality Private Limited (Bom. HC)** – Whether the provisions of deemed let out u/s. 23(1)(a) of the Income-tax Act, 1961 would be applicable in cases where the occupancy certificate has not been received by the assessee?