

***Mum ITAT ruling in Chicago pneumatic at 15 SOT 252 which interalia distinguished SC Goetze on strength of Article 265 of Indian Constitution to conclude even without revised return new claims can be made before AO (duty of AO versus Right of Assessee) - as stated in BHC ruling in [Jindal case](#) has been apparently accepted by revenue (Chicago since followed by Mum ITAT in Emersons 122 TTJ 67 etc).***