

Neeraj Sinha, HUF

I.T.A. No.: 114/PAT/2025

ITAT - Patna | Source extract brief | 6 source pages

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01 FACTS OF THE CASE

"This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals) -NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2013-14 dated 27.01.2024, which has been passed against the assessment order u/s 147 r.w.s. 144 r.w.s. 144B of the Act, dated 15.03.2022." (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have considered the submissions made, gone through the facts of the case and perused the record and the order of the Ld. CIT(A). We find that at both the stages of assessment order before the Ld. AO as well as before the Ld. CIT(A) in the appeal, proper representation was not made on behalf of the assessee as even the assessment order was" (source PDF page 4)

03 JUDICIAL DECISION

"In the result, the appeal filed by the assessee is allowed for statistical purposes." (source PDF page 5)

04 OUTCOME — IN FAVOUR OF

Assessee: procedural/statistical relief only. A remand or statistical allowance does not finally decide the underlying tax merits. Review the operative directions for each ground.

05 AKHB REVIEW POINT

For agricultural-income claims, reconcile cash deposits with land records, crop/yield evidence, sales records and the HUF or individual's own bank trail. Prepare those materials for the remand hearing.

SOURCE & VERIFICATION

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AI DISCLOSURE

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