

Vijaya Singh

ITA No. 519/PAT/2024

ITAT • Patna | Source extract brief | 7 source pages

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01 FACTS OF THE CASE

“The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 19th June, 2024 passed for Assessment Year 2018-19.” (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

“I have heard both the sides. It was the submission of the Id. Counsel for the assessee that the assessee is having 15 acres of agricultural land and she earned an amount of Rs.39,45,200/- on account of agricultural income in the year under consideration, but the Id. CIT(Appeals) as well as Id. Assessing Officer failed to appreciate the facts given by the assessee and simply they denied and added to the income of the assessee as undisclosed income under section 68 of the Income Tax Act and also taxed as per section 115BBE. Id. Counsel further submitted that the interest also arbitrarily charged under section 234B for an amount of Rs.11,49,462/-, therefore, he pleaded to set aside the orders passed by the lower authorities. 6. On the other hand, it was the submission of the Id. Departmental ...” (source PDF page 5)

03 JUDICIAL DECISION

“In the result, the appeal filed by the assessee is partly allowed.” (source PDF page 7)

04 OUTCOME — IN FAVOUR OF

Mixed or issue-specific disposition. Read each ground and the operative directions; the result must not be presented as a win on every issue.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

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AI DISCLOSURE

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