

Patna Iron Pvt. Ltd. / Sushil Kumar Kanodia

ITA No .373/PAT/2025

ITAT - Patna | Source extract brief | 16 source pages

Selected passages, not a complete analytical case note. Read the complete source for context and attribution.

Source discrepancy: The pronouncement states 26 February 2026 but the closing date reads 26 February 2025. Verify the authenticated copy.

01 FACTS OF THE CASE

"These appeals of two different assessee's appeal by the Revenue are against the order of the Commissioner of Income -tax (Appeals), patna-3 (hereinafter referred to as the "Ld. CIT(A)") dated 31.05.2025 & 30.03.2025 for the AY 2020-21 (Cross Appeals) & A.Y. 2017-18. A.Y. 2020-21 ITA No. 332/PAT/2025 2. At the time of hearing, Id. Counsel for the assessee pressed ground nos. 3 and 4, which is extracted as under:- "3. For that the learned CIT-(A) has erred in the facts and circumstances of the case in restricting the addition to Rs 55,12,500/- by applying the Gross profit 15% by suspiciously treating the figures recorded in the seized material as turnover amounting to Rs ..." (source PDF page 2)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"we find that the assessee has raised the above additional ground of appeal challenging the jurisdiction of the of the AO to make addition. In our opinion the issued raised in the additional ground is a purely a legal issue qua which all the facts are available in the appeal folder and no further verification of facts are required from any quarter whatsoever. In our considered view the assessee is at liberty to raise any legal issue before any appellate authority for the first time even when the same has not been raised before the lower authorities. The case of the assessee is squarely covered by the decisions of the Apex court in the case of i) Jute Corporation of India Ltd. Vs CIT in 187 ITR 688 , ii) National" (source PDF page 14)

03 JUDICIAL DECISION

"In the result, the appeals of the assessee are allowed and appeal of the Revenue is dismissed." (source PDF page 15)

04 OUTCOME — IN FAVOUR OF

Assessee, for the issues disposed of in the quoted result. Check the full reasoning for whether relief is substantive or procedural, and verify subsequent proceedings before relying on it.

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

[Read the supplied court / tribunal copy \(PDF\)](#)

Page references refer to the supplied PDF, not an official reporter. Authenticity and subsequent case history require separate verification.

AI DISCLOSURE

AI-assisted source extract brief. Selection and extraction may contain errors or omit material context. The selected discussion passage may include a precedent quoted within the order. No independent professional approval is claimed. Verify the attribution, complete reasoning and every material statement against the original.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, statutory version, assessment year and jurisdiction. Subsequent appeals, stays, reversals and amendments have not been checked. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.