

Sita Devi

ITA No. 389/PAT/2025

ITAT - Patna | Source extract brief | 8 source pages

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01 FACTS OF THE CASE

"This is an appeal filed by the assessee against the order passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") by the Ld. Addl./Joint Commissioner of Income Tax (Appeals) , 3-Kolkata [hereinafter referred to as "the Ld. CIT(A)] dated 30.08.2024, DIN & order" (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

No separate discussion passage is reproduced in this extract brief. Consult the complete order; do not infer a holding from the filename or the parties' submissions.

03 JUDICIAL DECISION

"In the result, appeal of the assessee is allowed." (source PDF page 7)

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

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AI DISCLOSURE

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