

Sony India Pvt. Ltd.

ITA Nos. 5416 & 5580/Del/2024

ITAT • Delhi | Source extract brief | 12 source pages

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01 FACTS OF THE CASE

"These appeals of the revenue are directed against the order of the Id National Faceless Appeal Centre (NFAC), Delhi dated 27.09.2024 pertaining to AYs 2007-08 and 2008-09. 2. The Revenue has filed a revised grounds of appeal as under: 1. "Whether on the facts and circumstances of the case and in law, the Ld. CIT has erred in entertaining and adjudicating the appeal filed by the assessee against the appeal effect order dated 06/08/2021 passed by the Assessing Officer, which is not an appealable order within the meaning of Section 246A of the Income Tax Act, 1961. 2. "Whether on the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in assuming ..." (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard the rival submissions and have carefully perused the materials on record. The issue before us for adjudication is the twofold- whether the Order Giving Effect to the ITAT order is appealable u/s 246A and if yes, what is the method of calculation of refund, whether the partial refund issued earlier be first adjusted against the interest component or the principal component of refund of tax." (source PDF page 7)

03 JUDICIAL DECISION

"In the result the appeal of the Revenue in 5416/Del/2024 and 5580/Del/2024 are dismissed." (source PDF page 11)

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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