

Amar Kasera (HUF)

I.T.A. No.: 179/PAT/2023

ITAT - Patna | Source extract brief | 14 source pages

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

01 FACTS OF THE CASE

"The captioned appeals have been preferred by the assessee against the separate orders of even dated 28.02.2023 of the Ld. Commissioner of Income Tax (Appeal), Patna-3 [hereinafter referred to as Ld. 'CIT(A)'] u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Years (AY) 2011-12, 2013-14 to 2015-16. 2. Since the facts and issue involved in all the captioned appeals are identical, hence, the same are heard together and are being disposed of by this common order. 3. The assessee's appeal ITA No. 179/Pat/2023 for AY 2011-12 is taken as lead case for the purpose of narration of facts." (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard the rival contentions and gone through the records. At the outset, the Ld. Counsel for the assessee has submitted that in the earlier assessment proceedings carried out u/s. 153A of the Act, the issue relating to LTCG was specifically examined by the Assessing Officer and the said claim of the assessee was accepted by the Assessing Officer. He in this respect has invited our attention to the copy of assessment order passed u/s.153A/143(3) of the Act dated 29.02.2016 for AY 2011-12 to show that no additions, whatsoever, have been made in the said assessment order by the Assessing Officer on account of claim of LTCG. The Ld. ..." (source PDF page 2)

03 JUDICIAL DECISION

"In the result, all the captioned appeals of the assessee stand allowed." (source PDF page 14)

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.