

Kanaparthi Suryaprakasarao

ITA No.239/Viz/2025

ITAT • Visakhapatnam | Source extract brief | 33 source pages

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01 FACTS OF THE CASE

"The captioned appeal filed by the Revenue is directed against the order passed by the Commissioner of Income-Tax (Appeals), National Faceless Appeal Center (NFAC), Delhi, dated 21/02/2025, which in turn arises from the order passed by the Assessing Officer under Section 147 r.w.s 144B of the Income Tax Act, 1961 (for short, "Act"), dated 01/02/2024 for Assessment Year 2018-19. 2. The Revenue has assailed the impugned order on the following grounds of appeal before us: 1. Order of the Ld. Commissioner of Income Tax(Appeals), NFAC is erroneous on facts and law. 2. The Ld.CIT(A), NFAC ought to have called for remand report from the Assessing Officer when the appellant has ..." (source PDF page 2)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard the Ld. Authorized Representatives of both parties, perused the orders of the lower authorities and the material available on record, as well as considered the judicial pronouncements that have been pressed into service by the Ld. Authorized Representatives of both parties to drive home their respective contentions. 15. As the Ld. AR has assailed the validity of the jurisdiction assumed by the A.O. for issuing notice u/s 148 dated 07.04.2022 without obtaining approval from any of the authorities specified u/s 151 of the Act (as was applicable at the relevant point of time), therefore, we shall first deal with the same. 16. ..." (source PDF page 12)

03 JUDICIAL DECISION

"In the result, the Cross Objection filed by the assessee is allowed in terms of our aforesaid observations, while for the appeal filed by the revenue having been rendered as academic in nature, is dismissed." (source PDF page 32)

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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