

Outsystems Singapore Pte. Ltd.

ITA No.1601/DEL/2025

ITAT • Delhi | Source extract brief | 11 source pages

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

01 FACTS OF THE CASE

"This appeal by the assessee is directed against the Assessment Order passed u/s. 143(3) r.w.s. 144C(13) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') dated 10.01.2025, for Assessment Year 2022-23. 2. The assessee in appeal has raised as many as 13 grounds. The Id. Counsel for the assessee at the outset submitted that he is not pressing ground no. 4 of appeal assailing validity of the assessment order without DIN. In light of the" (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard the submissions made by rival sides and have examined the orders of authorities below. We have also considered the decisions on which respective sides have placed reliance in support of their arguments. Before proceeding to decide merits of the addition, the legal issue raised by the assessee in ground of appeal no.3 challenging validity of the Final Assessment Order in signing the order manually is taken up first for adjudication. A perusal of the impugned order reveals that the assessment order has been signed manually by the Assessing Officer. The assessment has been made under 'E -Proceedings'. The Board vide Notification ..." (source PDF page 4)

03 JUDICIAL DECISION

"In the result, appeal of the assessee is allowed." (source PDF page 9)

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.