

Nitesh Kumar

I.T.A. No. 50/PAT/2020

ITAT - Patna | Source extract brief | 8 source pages

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01 FACTS OF THE CASE

"This is the appeal preferred by the revenue against the order of the Ld. Commissioner of Income Tax (Appeal)-3, Patna (hereinafter referred to as the Ld. CIT(A))" dated 19.03.2020 for the AY 2017-18. 2. The only issue raised by the revenue in the various grounds of appeal is against the deletion of addition of Rs. 1,05,58,500/- by the Ld. CIT(A) as made by the AO u/s 69A of the Act on account of unexplained money." (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard the rival contentions and perused the material on record. The undisputed facts are that Shri Nitesh Kumar, proprietor of Hari Om Textiles was intercepted by RPF post, ECR, Danapur, Patna on 13.11.2016 along with three other persons namely Shri Santosh Kumar Saw, s/o Shri Shiv Kumar Saw, Smt. Malti Devi, W/o Shri Santosh Kumar Saw and Smt. Soni Kumari w/o Shri Vijay Kumar with money amounting to Rs. 1,05,58,500/-. Thereafter the team of income tax requisitioned the cash along with the documents and warrant of requisition u/s 132A of the Act dated 16.11.2017 was executed which are available at page 7 to 71 in the revenue's paper ..." (source PDF page 7)

03 JUDICIAL DECISION

"In the result, the appeal of the revenue is dismissed." (source PDF page 8)

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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