

Munni Rai

I.T.A. No. 269/Pat/2018

ITAT - Patna | Source extract brief | 8 source pages

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01 FACTS OF THE CASE

"The present appeal emanates from order u/s 250 of the Income Tax Act, 1961 (hereafter 'the Act'), passed by the Ld. Commissioner of Income Tax (Appeals) -2, Patna [hereafter 'the Ld. CIT(A)]. The impugned order dated 06.08.2018 has been passed in respect of Ld. AO's order dated 25.02.2016 (u/s 143(3) r.w.s 254 of the Act. 1.1 This particular case has a unique set of facts which deserve to be enumerated briefly as under: (a) Order u/s 143(3) of the Act dated 30.07.2010 was passed after estimating business income at 7% of gross receipts. The assessee preferred an appeal against this order." (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have carefully perused the documents on record and have heard the rival arguments at length. It is seen that the impugned order dated 06.08.2018 mentions the details of impugned order before the Ld. CIT(A) as under: "Instituted on 27/03/2016 from the order of DCIT/ACIT, Circle-4, Patna dated 25.02.2016 Appeal No. CIT(A), Patna-2/10611/2015- 16) Status/Deductor Category Resident Status Resident Nature of Business Others Section under which the order appealed against was passed 143(3) r.w.s. 254 Date of Order under which the order appealed against was passed 25/02/2016 Income Assessed (In Rs.) 38967770 Tax/Penalty/Fine/Interest Demanded (in Rs.) 12821900 Date of Hearings(s) 26/03/2018 Present for the appellant Shri S.C. Sannigrahi, CA & AR of the appellant Present for the Department None" ..." (source PDF page 6)

03 JUDICIAL DECISION

"In result, the appeal filed by Revenue is allowed for statistical purposes." (source PDF page 7)

04 OUTCOME — IN FAVOUR OF

Revenue: procedural/statistical relief only. A remand or statistical allowance does not finally decide the underlying tax merits. Review the operative directions for each ground.

05 AKHB REVIEW POINT

Prepare the evidence and service chronology for the restored proceedings; identify the authority receiving the remand and comply with its hearing directions. The remand does not delete tax on its own.

SOURCE & VERIFICATION

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AI DISCLOSURE

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