

Bihar State Power Generation Company Ltd.

I.T.A. Nos.: 102 to 106/PAT/2023

ITAT • Patna | Source extract brief | 5 source pages

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01 FACTS OF THE CASE

“The captioned appeals have been preferred by the assessee against the separate orders of even date 23.01.2023 of the Ld. Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as Id. ‘CIT (A)’] u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the “Act”) for Assessment Years (AY) 2013-14 to 2017-18. 2. Since identical issue is involved in all these appeals, hence, these appeals have been heard together, and are being disposed of by this common order for the sake of convenience. 3. The sole issue involved in these appeals is as to whether the assessee is to be treated as assessee in default u/s. ...” (source PDF page 1)

02 DISCUSSION BY THE HON’BLE TRIBUNAL

“We have heard rival contentions and gone through the records. A perusal of the impugned order of the Ld. CIT(A) would reveal that there is no dispute to the factual position that BSEB had awarded contract to BHEL for design, engineering, manufacturing, supply of land and plant and equipment for expansion project at Barauni Thermal Power Station at Begusarai, Bihar. The prices for the material as well as the services were mutually settled. Both the parts of the contract i.e. supply of material as well as the cost of services were separate and segregated. However, the Ld. CIT(A) noted that though there were two separate contracts i.e. one ...” (source PDF page 3)

03 JUDICIAL DECISION

“In the result, all the appeals of the assessee stand allowed.” (source PDF page 5)

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.

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