

Manish Kumar

I.T.A. No.: 448/PAT/2024

ITAT • Patna | Source extract brief | 2 source pages

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01 FACTS OF THE CASE

"The captioned appeal has been preferred by the assessee against the order dated 18.04.2024 of the Ld. Commissioner of Income Tax (Appeal), Addl/JCIT(A), Jodhpur [hereinafter referred to as Id. 'CIT (A)'] u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year (AY) 2016-17. 2. The sole issue involved in this appeal is relating to the net profit rate on the undisclosed business receipts of the assessee. 3. Admittedly, the assessee did not disclose the receipt of Rs.1,05,10,500/- in the return of income. The Assessing Officer (AO) applied the net profit rate @ 12% on the said undisclosed receipts. However, the case" (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

No separate discussion passage is reproduced in this extract brief. Consult the complete order; do not infer a holding from the filename or the parties' submissions.

03 JUDICIAL DECISION

"In the result, appeal of the assessee is treated as partly allowed." (source PDF page 2)

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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