

Arabinda Paul

ITA No .946/KOL/202 3 (

ITAT • Kolkata | Source extract brief | 6 source pages

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01 FACTS OF THE CASE

"This is an appeal preferred by the assessee against the order of the Pr. Commissioner of Income Tax, Kolkata -5 (hereinafter referred to as the "Ld. PCIT"] dated 28.02.2022 for the AY 2017-18. 02. The only issue raised by the assessee in the various grounds of appeal is against the invalid exercise of jurisdiction u/s 263 of the Income -tax Act, 1961 (the Act) by the Id. PCIT, thereby rendering the order passed u/s 263 of the Act as ab initio void and ex -facie, nullity in the eyes of law. 03. The facts in brief are that the return of income was filed by the assessee on 06.11.2017, declaring total income of ₹4,87,850/ -." (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"we find that in this case the assessment was framed u/s 143(3) of the Act, after the case of the assessee was selected for limited scrutiny by examining that all cash deposits into the bank during the instant financial year. The copy of the notice issued u/s 143(2) of the Act is available at page no.61 of the Paper Book which states that the case was selected for a limited scrutiny. Therefore, once the case of the assessee is so selected for limited scrutiny and scope is not expanded by converting the same into complete scrutiny then the Id. AO has to confine himself to the scope of the scrutiny. The Id. AO has rightly framed the assessment by examining the cash deposits during the year after calling for the necessary details/ evidences from the assessee, which were duly furnished and ..." (source PDF page 4)

03 JUDICIAL DECISION

"In the result, the appeal of the assessee is 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

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AI DISCLOSURE

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