

Bihar State Educational Infrastructure Development Corporation

I.T.A. No.: 344/PAT/2018

ITAT • Patna | Source extract brief | 11 source pages

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01 FACTS OF THE CASE

"This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals) -I, Patna [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 (6) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2012-13 dated 09.07.2018," (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have considered the matter. The assessee is developing infrastructure for education institution and orders u/s 264 of the Act have been passed for AY 2016 -17, AY 2018-19 and AY 2020-21 on the basis of which consequential orders have been passed by the Ld. AO. Hence, since the facts are similar in AY 2012-13 as submitted, we deem it appropriate to set aside the orders of the Ld. CIT(A) as well as the Ld. AO and remit the matter to the Ld. AO for framing the assessment order de novo after considering the orders u/s 264 of the Act passed by the Ld. CIT (Exemption) in the aforesaid three assessment years. Since res judicata is not ..." (source PDF page 10)

03 JUDICIAL DECISION

"In the result, the appeal filed by the assessee is allowed for statistical purposes." (source PDF page 10)

04 OUTCOME — IN FAVOUR OF

Assessee: 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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