

Dependra Singh

ITA. Nos. 247 to 251/JPR/2024

ITAT • Jaipur | Source extract brief | 19 source pages

Selected passages, not a complete analytical case note. Read the complete source for context and attribution.

01 FACTS OF THE CASE

“these appeals arise from a common set of facts and identical legal issues, these appeals are heard together and are disposed of by this consolidated order. 2.1 The assessee has raised the following grounds of appeal vide ITA No. 247/JPR/2024 for A.Y 2013-14 as under:- “1. In the facts and circumstances of the case and in law, Id. CIT(A) has erred in, confirming the action of the Id. AO in assuming jurisdiction in the case of the assessee under Section 153C and passing order therein, not in accordance with the provision of law. The action of the Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing ...” (source PDF page 2)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

“We have carefully considered the prayer for admission of additional ground. Since it is legal in nature, and all the necessary” (source PDF page 7)

03 JUDICIAL DECISION

“In the result, the appeals of the assessee in ITA. No. 247 to 251/JPR/2024 are allowed.” (source PDF page 19)

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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, statutory version, assessment year and jurisdiction. Subsequent appeals, stays, reversals and amendments have not been checked. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.