

Shilpi Sardana

ITA No.1425/Del/2024

ITAT • Delhi | Source extract brief | 31 source pages

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

01 FACTS OF THE CASE

"This appeal is filed by the Assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi dated 29.01.2024 for the AY 2021-22. The assessee in her appeal raised the following grounds:" (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"we hold that the assessment framed by the Assessing Officer u/s 143(3) dated 30.12.2019 pursuant to the notice issued u/s 143(2) dated 21.08.2018 which was not in the prescribed format as notified by the CBDT, is bad in law and void ab initio and the same is hereby" (source PDF page 25)

03 JUDICIAL DECISION

"In the result, appeal of the assessee is partly allowed as indicated above." (source PDF page 26)

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

[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.