

Komal Kumar

ITA No. 7482/Del/2025

ITAT • Delhi | Source extract brief | 2 source pages

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01 FACTS OF THE CASE

"This assessee's appeal for Assessment Year 2020-21 arises against the Assessing Officer's DIN & order No. ITBA/AST/S/147/2024-25/1074540022(1) dated 16.03.2025, in proceedings u/s 147 r.w.s. 144B of the Income Tax Act, 1961 (in short "the Act"). 2. Heard both the parties at length. Case file perused. 3. It transpires during the course of hearing that there arises the first and foremost legal issue of validity of the impugned reopening itself as the learned assessing authority had set into motion the impugned proceedings against the assessee regarding the sole reason of total cash deposits of Rs.2,62,30,808/- whereas his assessment framed on" (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

The disposition is not classified in this brief. Read the final operative paragraphs and any schedules in the complete order.

04 OUTCOME — IN FAVOUR OF

The quoted result identifies the disposition of the appeals, rather than a universal ruling for all taxpayers. A merits or party-specific outcome is not independently certified in this source extract brief; verify every ground in the complete order.

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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