

Kandasamy Selvaraj

ITA No.1852/Chny/2025

ITAT - Chennai | Source extract brief | 10 source pages

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01 FACTS OF THE CASE

"The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax (Appeal), Chennai-19 ['CIT(A)' in short] dated 23.12.2024 for Assessment Year 2020-21. 2. At the outset, the Ld.AR of the assessee brought to our notice that the appeal has been filed belatedly by '119' days and assessee has filed an affidavit explaining the cause for the delay. Having gone through the" (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard the rival submissions perused the appeal papers and case law cited by the assessee. We find that the CB DT issued a Notification dated 29.03.2022 formulating "the e-assessment of income assessment Scheme, 2022". The Scheme provides that (a) the assessment/re-assessment are re-computation u/s.147 of the Act and (b) issuance of notice u/s.148 of the Act shall be through automated allocation, in accordance with risk management strategy formulated by the Board as referred u/s.148 of the Act for issuance of notice and in a faceless manner to the extent providing in Section 144B of the Act with reference to making ..." (source PDF page 3)

03 JUDICIAL DECISION

"In the result, appeal filed by the assessee is allowed in terms of our above order." (source PDF page 9)

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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