

Maharashtra State Board of Secondary & Higher Secondary Education

ITA No.825/PUN/2025

ITAT • Pune | Source extract brief | 17 source pages

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01 FACTS OF THE CASE

"This appeal filed by the Revenue is directed against the order dated 31.01.2025 of the Ld. Addl / J CIT(A)-2, Gurugram relating to assessment year 2022-23. The assessee has filed the Cross Objections vide CO No.1 9/PUN/2025 against the appeal filed by the Revenue. For the sake of convenience, the appeal" (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard the rival arguments made by both the sides, perused the orders of the CPC / Assessing Officer and the Ld. Addl / JCIT(A) and the paper book filed by both the sides . We have also considered the various decisions cited before us. We find the assessee in the instant case instead of claiming the deduction u/s 10(23C)(iv) made wrong claim u/s 10(46) of the Act which was denied by the CPC in the intimation u/s 143(1) of the Act. We find in appeal the" (source PDF page 8)

03 JUDICIAL DECISION

"In the result, the appeal filed by the Revenue and the Cross Objection filed by the assessee are dismissed." (source PDF page 16)

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

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AI DISCLOSURE

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