

Ganesh Ram Dokania

I.T.A. No. 263/PAT/2023

ITAT - Patna | Source extract brief | 7 source pages

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01 FACTS OF THE CASE

"This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeal)-NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)) dated 03.07.2023 for the AY 2012-13. 2. At the time of hearing, the assessee has pressed only the legal issue which is against the order of Ld. CIT(A) confirming the action of AO in initiating the" (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"we find that the AO has re-opened the assessment absolutely without application of mind and without making any further enquiries on the information received from the investigation wing. In our view the re- opening has been made just on borrowed satisfaction of ADIT which cannot be a basis of re-opening of assessment u/s 147 of the Act. Therefore , we quash the re-opening of assessment u/s 147 of the as well as the assessment framed pursuant thereto. 9. In the result, the appeal of the assessee is allowed on legal issue. Order is pronounced in the open court on 15th October, 2024 Sd/- Sd/- (Pradip Kumar Choubey /हृषीकेश चौबे) (Rajesh Kumar/ राजेश कुमार) Judicial Member/उपाध्यक्ष Accountant Member/प्रतिभा चौबे Dated: 15th October, 2024 SM, Sr. PS Copy of the order forwarded to: 1. ..." (source PDF page 7)

03 JUDICIAL DECISION

"In the result, the appeal of the assessee is allowed on legal issue." (source PDF page 7)

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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