

Mohamad Israil Cold Storages Pvt. Ltd.

I.T.A. No.198/Pat/2024

ITAT - Patna | Source extract brief | 6 source pages

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01 FACTS OF THE CASE

"The present appeal has been preferred by the revenue against the order dated 23.11.2023 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act'). 2. Brief facts of the case are that the assessee filed his return of income for the assessment year 2017-18 by declaring total income of Rs.15,87,600/-. The case of the assessee was selected for complete scrutiny for examination of cash deposits made during the period of demonetization. Accordingly, notices u/s 142(1) and 143(2) of the Act were issued and the assessee responded by submitting his ITR, computation of income, audit ..." (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

"Accordingly, the order of the Id. CIT(A) is upheld and the appeal of the revenue is dismissed. 7. In terms of the above, the appeal of the revenue is dismissed. Kolkata, the 17th January, 2025." (source PDF page 5)

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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