

Upendra Shukla

ITA Nos. 315, 316, 317/PAT/2023

ITAT - Patna | Source extract brief | 6 source pages

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01 FACTS OF THE CASE

“brief facts, we would like to observe that the Id. 1st Appellate Authority has dismissed all the appeals for want of prosecution. Therefore, we cannot make reference of any material mainly from the order of Id. CIT(Appeals). The Id. Counsel for the assessee has filed a detailed written submission, which is common to all the three assessments. In this written submission, he has compiled the details in tabulation proforma, which depicts the nature of dispute. We would like to take note of those details, which read as under:- Sl. No. Particulars Assessment years 2015-16 2016-17 2017-18 i. Gross professional fees received from Mentors Eduserve. 2475000 2700000 2700000 ii. ...” (source PDF page 2)

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

“In the result, all the appeals of the assessee are allowed.” (source PDF page 6)

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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