

# Gandhipati Construction Private Limited

ITA Nos. 356 to 360/PAT/2024

## ITAT - Patna | Source extract brief | 50 source pages

Selected passages, not a complete analytical case note. Read the complete source for context and attribution.

### 01 FACTS OF THE CASE

"These appeals are preferred by the assessee against the orders of Id. Principal Commissioner of Income Tax" (source PDF page 1)

### 02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard the rival contentions and gone through the material placed before us. In the instant appeal, assessee's grievance is that Ld. Pr. CIT erred in carrying out revisionary proceedings by assuming jurisdiction u/s. 263 of the Act and that the Ld. Pr. CIT erred in holding that the assessment orders framed u/s. 153A r.w.s. 143(3) of the Act is erroneous and prejudicial to the interest of revenue and that the impugned order deserves to be quashed as the approval granted u/s. 153D of the Act has not been revised. As Section 263 of the Act has a direct bearing on the controversy, therefore, it is pertinent to take note of this section. ..." (source PDF page 15)

### 03 JUDICIAL DECISION

"In the result, all the appeals of the assessee bearing ITA Nos. 356,357,358, 359 & 360/PAT/2024 are allowed." (source PDF page 49)

### 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

[Read the supplied court / tribunal copy \(PDF\)](#)

Page references refer to the supplied PDF, not an official reporter. Authenticity and subsequent case history require separate verification.

**AI DISCLOSURE**

AI-assisted source extract brief. Selection and extraction may contain errors or omit material context. The selected discussion passage may include a precedent quoted within the order. No independent professional approval is claimed. Verify the attribution, complete reasoning and every material statement against the original.

**PROFESSIONAL DISCLAIMER**

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, statutory version, assessment year and jurisdiction. Subsequent appeals, stays, reversals and amendments have not been checked. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.