

Nihal Projects

ITA Nos. 929/RJT/2024

ITAT • Rajkot | Source extract brief | 11 source pages

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01 FACTS OF THE CASE

“By way of this appeal, the assessee has challenged correctness of the order dated 17.10.2024 passed by the learned Commissioner of Income Tax (Appeals) [in brief ‘CIT(A)’], in the matter of assessment under section 143(3) of the Income Tax Act 1961, for the assessment year 2017-18. 2.Grounds of appeal raised by the assessee are as follows.” (source PDF page 1)

02 DISCUSSION BY THE HON’BLE TRIBUNAL

“We have heard both the parties on this preliminary issue.Having considered the additional grounds of appeal filed, the issue involved has been carefully gone through and it is noticed that the additional ground of appeal is technical in nature and has synergies with the facts of the case and other grounds of appeal and we also noticed that the additional grounds of appeal is legal in nature and goes into roots of the matter and all the facts are already on record. Therefore following the principle of natural justice the same as admitted considering various judicial pronouncements noted hereunder; (i) Himachal Gramin Bank Vs. DCIT [2008] 305 ...” (source PDF page 3)

03 JUDICIAL DECISION

“In the result, the appeal is allowed in the terms indicated above.” (source PDF page 11)

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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