

Sangam Almirah Private Limited

I.T.A. No.: 338/PAT/2025

ITAT • Patna | Source extract brief | 8 source pages

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

01 FACTS OF THE CASE

"This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals) -NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2018-19 dated 10.06.2025, which has been passed against the penalty order u/s 270A of the Act, dated 10.02.2022. 2. The assessee is in appeal before the Tribunal raising the following grounds of appeal: "1. For that the orders of the authorities below are bad in law and fact. 2. For that the learned CIT(A) is not justified in not adjudicating the specific grounds taken with regard to limitation of penalty proceeding and the" (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have considered the rival submissions made, gone through the facts of the case and perused the record and the order of the Ld. CIT(A). The provisions of section 270AA are reproduced as under: "270AA. (1) An assessee may make an application to the Assessing Officer to grant immunity from imposition of penalty under section 270A and initiation of proceedings under section 276C or section 276CC, if he fulfils the following conditions, namely:— (a) the tax and interest payable as per the order of assessment or reassessment under sub-section (3) of section 143 or section 147, as the case may be, has been paid within the period specified in ..." (source PDF page 5)

03 JUDICIAL DECISION

"In the result, the appeal filed by the assessee is allowed." (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

[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.