

Raj Kumar Gupta

I.T.A. No.: 502/PAT/2024

ITAT - Patna | Source extract brief | 6 source pages

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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 2017-18 dated 19.06.2024," (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"Having considered the appellant's submissions and the facts of the case. I hold the following views: It is found from the submission of the appellant, due to his lack of knowledge about income tax he could not file his return of income A.Y. in question. During the course of the assessment proceedings the A.O. has assessed the appellant's income on the basis of available bank transactions. AO has also identified Rs. 870440/- as business income and the balance amount of Rs. 7,11,000/- as unexplained cash credit but the appellant in his submission stated that the total transaction found in bank a/c was his business transaction. The appellant also stated that his business is best on 100% cash transaction. For the appellant considering the provisions of section 44AD of the Act, paid a tax ..." (source PDF page 3)

03 JUDICIAL DECISION

"In the result, the appeal filed by the assessee is partly allowed." (source PDF page 5)

04 OUTCOME — IN FAVOUR OF

Mixed or issue-specific disposition. Read each ground and the operative directions; the result must not be presented as a win on every issue.

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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