

# Gram Nirman Mandal

ITA No.: 336/PAT/2025

ITAT - Patna | Source extract brief | 7 source pages

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## 01 FACTS OF THE CASE

"This appeal filed by the assessee is against the order of the Id. 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. 2. The assessee is in appeal before the Tribunal raising the following grounds of appeal: "1) for that, As one of the oldest and pioneer organizations of Bihar, Gram Nirman Mandal (GNM) organised by LOKNAYAK JAI PRAKASH NARAYAN in the year 1954 and runs various programs like Krishi Vigyan Kendra for maximum agriculture yields, organizing various types of training and seminars, arrangement of improved ..." (source PDF page 1)

## 02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have considered the submissions made, gone through the facts of the case and perused the record and the order of the Ld. CIT(A). The assessee has claimed to file 10B after the completion of the assessment proceeding. On account of delay in filing the appeal, the same was not considered in the appeal was dismissed on account of non-prosecution." (source PDF page 4)

## 03 JUDICIAL DECISION

"In the result, the appeal of the assessee is partly allowed for statistical purposes." (source PDF page 6)

## 04 OUTCOME — IN FAVOUR OF

Assessee: procedural/statistical relief only. A remand or statistical allowance does not finally decide the underlying tax merits. Review the operative directions for each ground.

## 05 AKHB REVIEW POINT

Check the Form 10B filing record and the applicable condonation application before claiming exemption. The Assessing Officer's examination follows the CIT(E)'s decision on condonation; this remand is not an automatic exemption.

## SOURCE & VERIFICATION

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**AI DISCLOSURE**

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