

Sonu Sood

ITA No. 1840/MUM/2025

ITAT • Mumbai | Source extract brief | 51 source pages

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01 FACTS OF THE CASE

"These three appeals by the assessee are directed against three separate orders, all dated 24.01.2025 Commissioner of Income Ld.CIT(A)] for assessment year respectively. As common issue and dispute appeals, therefore, all these three appeals disposed off by way of this consolidated order for sake of convenience and avoid writ petitioner facts. 2. Firstly, we take up the appeal for assessee filed as much as 17 grounds 36, but later on 19/06/2025 filed concise 7 grounds, which reproduced as under: 1. On the facts and in law, the Ld. Commissioner of Income Tax (Appeals) [in short Ld. CIT(A)] erred in confirming the addition made by the [in short ...]" (source PDF page 2)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard rival submissions of the parties on this preliminary issue of admissibility of additional grounds. Since these grounds challenge the very substratum of the reassessment proceedings and go to the root of the matter, we are of the Sonu Pankaj Shakti Sagar Sood ITA No. 1840 , 1843 & 1842 Assessment Year, which culminated into an Assessment Order dated On the facts and circumstances of the case and in law, the Ld. CIT(A) erred in confirming the additions made by Ld. AO despite the fact that no incriminating material found against the Appellant in the search action carried out under Section 132 of the Act. On the facts and ..."

(source PDF page 9)

03 JUDICIAL DECISION

"In the result, the appeals of the assessee are allowed partly for /2026." (source PDF page 51)

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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