

Sonpal Exports Pvt. Ltd.

ITA No. 29/RJT/2018

ITAT • Rajkot | Source extract brief | 28 source pages

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

01 FACTS OF THE CASE

“By way of this appeal, the Revenue, has challenged correctness of the order dated 16.11.2017, passed by the learned CIT(A), in the matter of assessment under section 143(3) of the Income Tax Act 1961, for the assessment year 2012-13. Grievances raised by the Revenue, which are interconnected and will be taken up together, are as follows: “1. On the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in deleting the addition of Rs. 13,96,33,023/- holding that provision of section 195 will not be applicable. 2. On the facts of the case and in law, the Ld. C.I.T. (A) erred in ignoring the facts that the assessee has failed to prove the genuineness of ...” (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

“We have heard both the parties and carefully gone through the submission put forth on behalf of the assessee, along with the documents furnished and the case laws relied upon, and perused the fact of the case including the findings of the Id CIT(A) and other materials brought on record. We note that an important objection of the Ld. DR for the revenue is that during the appellate proceedings, the assessee has submitted additional evidences, therefore, the matter may be remitted back to the file of the assessing officer for fresh adjudication. However, we note that assessee has submitted before Id CIT(A), merely supportive additional new ...” (source PDF page 11)

03 JUDICIAL DECISION

“In the result, appeal filed by the revenue is dismissed.” (source PDF page 27)

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.