

Diamond Realcon Pvt. Ltd.

ITA No. 1259 & 1260/Del/2025

ITAT • Delhi | Source extract brief | 18 source pages

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

01 FACTS OF THE CASE

"The captioned Appeals are filed by the Assessee aga inst the orders of Ld. Commissioner of Income Tax (Appeals)-3, Gurg aon, (Ld. CIT(A)' for short), dated 28/01/2025 for the Assessment Year 2 011-12 and 2012- 13 respectively. 2. The grounds of Appeal of Respective Appeals are as under:- ITA No. 1259/Del/2025 (A.Y. 2011-12) "1.0 That, on the facts and in the circumstances of the case, the disallowance, imposition of tax, and interest wi th reference thereto, as well as the quantification of taxable i ncome and tax liability, are unjustified, erroneous, and unsustain able, and it is prayed that necessary directions be issued to the Learned" (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard both the parties and perused the m aterial available on record. It is the specific case of the Assessee that the notice u/s 148 of the Act was not digitally or manually signed. T he copy of the said notice is placed at page No. 11 of the PB. For the sake of ready reference, the copy of the notice issued u/s 148 of the Act 31/03/2018 is reproduced as under:-" (source PDF page 8)

03 JUDICIAL DECISION

"In the result, Appeal in ITA Nos. 1259/Del/202 5 and 1260/Del/2025 are allowed." (source PDF page 17)

04 OUTCOME — IN FAVOUR OF

The quoted result identifies the disposition of the appeals, rather than a universal ruling for all taxpayers. A merits or party-specific outcome is not independently certified in this source extract brief; verify every ground in the complete order.

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.