

Samsara Shipping Pvt. Ltd.

ITA No. 6724/Mum/2025

ITAT • Mumbai | Source extract brief | 6 source pages

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01 FACTS OF THE CASE

“the present appeal, admittedly, in the demand notice issued along with the assessment order, the A.O. has specified “zero” demand. Therefore, based on such demand notice, the assessee was not required to pay any amount. Long after completion of assessment and issuance of demand notice of almost two years, the A.O. suddenly realized the mistake committed in the computation part of the assessment order, that too, based on revenue audit objection and passed an order u/s. 154 of the Act on 28.11.2024, revising the demand. In the computation sheet attached to the order passed u/s. 154 of the Act, the A.O. has charged interest u/s. 220(2) of the Act for an amount of ...” (source PDF page 4)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

“We have carefully considered the rival submissions and perused the materials available on record. A careful perusal of the order of assessment dated 22.12.2022, passed u/s. 143(3) r.w.s. 144B of the Act indicates that while completing the assessment, the A.O. did determine the total income at Rs.204,90,47,769/-, after making upward variation to the income declared by the assessee. However, in the computation sheet forming part of the assessment order, the A.O. computed the taxable income at Rs.55,22,22,410/- and tax liability at Rs.13,89,83,336/-. After adjusting the prepaid taxes of Rs.1424,25,387/-, the A.O. even computed refund due of ...” (source PDF page 3)

03 JUDICIAL DECISION

“In the result, the appeal is allowed as indicated above.” (source PDF page 5)

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

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AI DISCLOSURE

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