IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.856 of 2017

ACIT, Circle-1 Bela Kothi, Bela Muzaffarpur.

... ... Appellant/s

Versus

M/s Deep Shikha Constructions P Ltd.

... ... Respondent/s

Appearance :

For the Appellant/s	:	Mrs. Archana Prasad, Sr. Sc. Income Tax Dept.
For the Respondent/s	:	Mr. D.V.Pathy, Advocate Mr. Sadashiv Tiwai, Advocate Ms. Prachi Pallavi, Advocate

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE PARTHA SARTHY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

10 31-07-2024 The order of the Income Tax Appellate Tribunal challenged before this Court confirmed the order of the First Appellate Authority. The First Appellate Authority had sent the matter for a report from the Assessing Officer, based on the clear submissions made by the assessee. The assessee's submissions were accepted by the Assessing Officer, and based on that remand report, the First Appellate Authority had passed an order deleting the additions made against the assessee. In fact, there was no scope for filing an appeal before the Tribunal.

2. We find absolutely no question of law arising from the order since the Assessing Officer himself had considered the issues and found the additions to be not sustainable.

3. The appeal stands rejected.

(K. Vinod Chandran, CJ)

(Partha Sarthy, J)

aditya/-

U			