

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH, DEHRADUN**

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Sh. M. Balaganesh, Accountant Member**

**ITA No. 61/DDN/2024 : Asstt. Year : 2022-23**

Shri Digamber Jain Mumukshu Mandal, C/o Sh. S. K. Jain, Adv., ¾ Race Course, Dehradun-248001 (APPELLANT)	Vs	DDIT, CPC, Bangaluru-560500 (RESPONDENT)
<b>PAN No. AAEAS3855N</b>		

**Assessee by: None**

**Revenue by: Sh. Amar Pal Singh, Sr. DR**

<b>Date of Hearing: 18.03.2025</b>	<b>Date of Pronouncement: 23.04.2025</b>
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**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for Assessment Year 2022-23, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/APL/S/250/2023-24/1062639271(1) dated 14.03.2024, in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

3. It next emerges during the course of hearing with the able assistance coming from the Revenue side that the assessee's sole substantive grievance canvassed in the instant appeal seeks to reverse both the lower authorities impugned action

applying maximum marginal rate as against normal one; for the purpose of computation, claimed at it's behest.

4. Learned Sr. Departmental Representative invites our attention to page 5 para 8.1 of the lower appellate discussion wherein the lower appellate authority has already accepted the assessee's claim in principle with directions to the "JAO" to verify the necessary relevant facts.

5. Faced with this situation, we see no merit in the assessee's instant sole substantive ground once it's impugned claim has already stand accepted herein.

6. This assessee's appeal is dismissed in above terms subject to all just exceptions.

Order Pronounced in the Open Court on 23/04/2025.

Sd/-

Sd/-

**(M. Balaganesh)**  
**Accountant Member**

**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 23/04/2025**

\*Subodh Kumar, Sr. PS\*

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Appellant

1. Respondent

2. CIT

3. CIT(Appeals)

4. DR: ITAT

**ASSISTANT REGISTRAR**