

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC BENCH", PATNA
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER
आयकर अपील सं Nos.57-60/PAT/2025

(निर्धारण वर्ष / Assessment Years :2018-2019 to 2021-2022)

Christ Mission Educational And Welfare Minority Trust, Christ Mission School, Nandanpuri, Mayura Path, Rupaspur, Post : Khajpura Rukanpura, Patna, Bihar-800014	Vs	ITO, Ward-1(1), Patna
PAN No. :AACTC 1589 L		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Viveka Nand, AR
राजस्व की ओर से /Revenue by	:	Shri Ashwani Kumar Singal, JCIT
सुनवाई की तारीख / Date of Hearing	:	08/09/2025
घोषणा की तारीख/ Date of Pronouncement	:	08/09/2025

आदेश / O R D E R

Per George Mathan, JM :

These are four appeals filed by the assessee against the separate orders of the Id. Addl./JCIT(A)-8, Mumbai all dated 12.12.2024 for the assessment years 2018-2019, 2019-2020, 2020-2021 & 2021-2022, respectively.

2. Shri Viveka Nand, Id.AR appeared on behalf of the assessee through virtual court, was not in uniform as per the SOP for appearing in the online court. Even the Id. AR was also chewing tobacco/Pan during his appearance in virtual court. Accordingly, we do not see any reason to interfere in the orders of the lower authorities and, thus, the same are upheld for all the years under consideration. Further the stay granted against the outstanding demand arising out of all the four appeals of the assessee are directed to be vacated.

3. In the result, all the four appeals of the assessee are dismissed.

Order dictated and pronounced in the open court on 08/09/2025.

**Sd/-
(RAKESH MISHRA)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-
(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

Kolkata; दिनांक Dated 08/09/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. Appellant
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पटना / DR, ITAT,
Patna
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, पटना /ITAT, Patna