

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. MADHUMITA ROY, JUDICIAL MEMBER
(THROUGH VIDEO CONFERENCING)**

ITA No.6150/Del/2017
Assessment Year: 2013-14

ITO Ward – 19(3) New Delhi	Vs	Paramex Electronics Pvt. Ltd. F-217, Sainik Farms, New Delhi -110062 PAN No. AAACP0044Q
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Bharat B. Garg, Sr. DR
Respondent by	Sh. Santosh Pathak, CA

Date of hearing:	12/08/2021
Date of Pronouncement:	12/08/2021

ORDER

PER N. K. BILLAIYA, AM:

This appeal filed by the revenue is preferred against the order of the CIT(A)-38, Delhi dated 28.07.2017 for A.Y. 2013-14.

2. The grievance of the revenue read as under :-

1. *Whether on the facts & in circumstances CIT(A) has erred in admitting additional evidence opportunity to the AO to examine the authenticity of documents filed during the Appellate Proceedings.*

2. *Whether on the facts & in circumstances of the case, the CIT (A) has erred in holding that income/receipts reflected in the 26AS do not pertain to assessee's bona fide business.*

3. *Whether on the facts & in circumstances of the case, the CIT (A) has erred in arriving at conclusion that addition of Rs 2,59,87,142/- deserves to be deleted even when it is reflected in the 26AS of assessee.*

4. *Whether the CIT(A) has erred in ignoring the fact that the letter purported to be complaint filed by assessee against Sh. Hemant Aggarwal is much after the assessment year and does not prove the contention that assessee's business was fraudulently being run by Sh. Hemant Aggarwal.*

5. *Whether on the facts & in circumstances of the case the CIT(A) has erred in ignoring the legal requirement that income/receipt in 26AS of a company can only be taxed in the hands of assessee company.*

6. *Whether on the facts & in circumstances of the case, the CIT (A) has erred in holding that the onus shifted to the assessing officer to establish the truth behind the transactions reflected in form 26AS ignoring the fact that the assessee failed to discharge its initial onus of proving the same during the assessment proceeding and due to which the assessment was completed ex-parte u/s 144 of IT Act and not u/s.143(3) of IT Act as misunderstood by the Ld. CIT(A).*

7. *The appellant craves to be allowed to add any fresh ground(s) of appeal and /or delete or amend of the ground (s) of appeal.*

3. At the very outset the counsel for the assessee stated that the assessee has settled the quarrel under the Vivad Se Vishwas Scheme, 2020, therefore, Revenue should not have any grievance now.
4. Considering the statement of the counsel “at bar” we dismiss this appeal by the revenue.
5. However, if the Assessing Officer finds that quarrel has not been settled under the Vivad Se Vishwas Scheme, 2020 then he may approach the Tribunal as per the provisions of the law.
6. With the above directions the appeal is dismissed.
7. Decision announced in the open court in the presence of both the representatives on 12.08.2021.

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

NEHA

Date:-12.08.2021

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	12.08.2021
Date on which the typed draft is placed before the dictating Member	12.08.2021
Date on which the typed draft is placed before the Other member	12.08.2021
Date on which the approved draft comes to the Sr.PS/PS	12.08.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	12.08.2021
Date on which the fair order comes back to the Sr. PS/ PS	12.08.2021
Date on which the final order is uploaded on the website of ITAT	12.08.2021
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	