

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,  
NEW DELHI (THROUGH VIDEO CONFERENCING]

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
SHRI AMIT SHUKLA, JUDICIAL MEMBER

ITA No. 3796/DEL/2018 [A.Y 2009-10]

The A.C.I.T  
Circle - 8(2)  
New Delhi

Vs. M/s Ethical Infrastructures Pvt Ltd  
K-4, 2<sup>nd</sup> Floor, Srinivas Puri  
New Delhi

PAN: AABCE 7422 L

CO No. 04/DEL/2021  
[A/o ITA No. 3796/DEL/2018 (A.Y 2009-10)]

M/s Ethical Infrastructures Pvt Ltd  
K-4, 2<sup>nd</sup> Floor, Srinivas Puri  
New Delhi

Vs.

The A.C.I.T  
Circle - 8(2)  
New Delhi

PAN: AABCE 7422 L

(Applicant)

(Respondent)

Assessee By : Shri Deepesh Garg, Adv

Department By : Shri Pranav Kumar, Sr. DR

Date of Hearing : 25.11.2021

Date of Pronouncement : 25.11.2021

**ORDER**

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the Revenue and cross objection by the assessee are preferred against the order of the Commissioner of Income Tax [Appeals] - 3, New Delhi dated 03.02.2018 pertaining to assessment year 2009-10.

2. The solitary grievance of the Revenue is that the ld. CIT(A) erred in deleting the addition of Rs. 3 crores made by the Assessing Officer on account of unexplained receipts income u/s 68 of the Income-tax Act, 1961 [hereinafter referred to as 'The Act'].

3. The cross objection by the assessee relates to the not quashing of the assessment order passed by the Assessing Officer u/s 143(3) r.w.s 147 of the Act without assuming jurisdiction.

4. At the very outset, the ld. counsel for the assessee drew our attention to Form No. 5 which is the order for full and final settlement of tax arrears u/s 5(2) r.w.s 6 of the Direct Tax Vivad se Vishwas Scheme, 2020.

5. We find that the quarrel raised in ITA No.3796/DEL/2018 has been settled. Therefore, the appeal of the Revenue has to be dismissed and so also the cross objection raised by the assessee.

6. In the result the appeal of the Revenue in ITA No. 3796/DEL/2018 as well as the cross objection in CO No. 04/DEL/2021 are dismissed.

The order is pronounced in the open court on 25.11.2021 in the presence of both the rival representatives.

Sd/-

Sd/-

**[AMIT SHUKLA]  
JUDICIAL MEMBER**

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Dated: 25<sup>th</sup> November, 2021

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

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