

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES,"SMC" JAIPUR

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठोड कमलेश जयन्तभाई, लेखा सदस्य के समक्ष  
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 838/JP/2017  
निर्धारण वर्ष/Assessment Year : 2006-07

M/s Ranjeet Singh Yadav HUF, 146, Avadhपुरi, Kalwar Road, Jaipur	बनाम Vs.	ITO, Ward 3(1), Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAGHR 2433 E		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None  
राजस्व की ओर से / Revenue by: Smt. Monisha Choudhary, JCIT

सुनवाई की तारीख / Date of Hearing : 18/04/2022  
उदघोषणा की तारीख / Date of Pronouncement: 22/04/2022

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

This appeal by the assessee is directed against the order of the Id. CIT(A)-1, Jaipur dated 17-08-2017 for the assessment year 2006-07. This appeal was dismissed for non appearance on 04.04.2018. The assessee filed an MA No. 130/2018 and bench considering the request of the assessee recalled the ex party order. In this appeal assessee has raised the following grounds of appeal.

“1. Under the facts and circumstances of the case the learned CIT (Appeal) has grossly erred in Law as well as in facts by confirming the assessment made by learned A.O u/s 153C/143(3) of the Income Tax Act, 1961. The assessment has

*been made in violation of provisions of Section 153A of the Income Tax Act 1961 thereby making assessment null and void.*

2. *Under the facts and circumstances of the case the learned CIT (Appeals) has grossly erred in law as well as in facts by confirming the addition of Rs. 1350000 u/s 69 of the Income Tax Act 1961 on account of unexplained investment in purchase of land. The action of learned CIT (Appeals) is on the basis of presumption and arbitrary, unjustified, baseless and against the fact of the case.*

3. *The assessee craves you indulgence to add, amend, alter, modify and/or substitute all or any grounds of appeal before at the time of hearing.”*

2. The hearing of the appeal was concluded through video conference by both the parties in view of the prevailing situation of Covid-19 Pandemic.

3. On the date of hearing, none appeared on behalf of the assessee. We found from the record that the assessee has filed an application under “Vivaad Se Vishwas Scheme -2020 to settle the aforesaid dispute before the competent authority.

4. In the light of these facts the present appeal of the assessee needs to be dismissed as withdrawn.

5. On the other hand, the ld. DR submitted that the Form No. 5 has not been issued by the competent authority till now and therefore, present appeal be kept in abeyance till Form No. 5 of the Vivad Se Vishwas Scheme is finalized/issued.

However, as the assessee has submitted application on Form No. 1 and 2 under Vivad Se Vishwas Scheme before the Id. CIT-1, Jaipur to settle the issue in question and therefore, their intention is to settle the dispute. Moreover assessee has also filed latest Form No. 4 being the intimation of payment under sub section (2) of section 50F of the Direct Tax Vivid Se Viswas Act, 2020 (3 of 2020).

6. After hearing both the parties and perusing the relevant records before us, we found that since the assessee has already opted for Vivad Se Vishwas Scheme and had made the payment also. Therefore, considering the said action of assessee, the present appeal is dismissed as no cause of action has been left to maintain the present appeal. However, in case, at any stage, if it is brought to the notice of the Bench that the compromise between the parties has not been effected in accordance with that Scheme then in that eventuality, the assessee will be at liberty to move appropriate application for calling the present order.

7. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 22/04/2022

Sd/-

( डा० एस. सीतालक्ष्मी )  
(Dr. S. Seethalakshmi)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 22/04/2022

Sd/-

( राठोड कमलेश जयन्तभाई )  
(Rathod Kamlesh Jayantbhai)  
लेखा सदस्य / Accountant Member

**\*Ganesh Kr.**

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

1. The Appellant- Ranjeet Singh Yadav HUF, Jaipur
2. प्रत्यर्थी / The Respondent- ITO, Ward 3(1), Jaipur
3. आयकर आयुक्त / The Id CIT
4. आयकर आयुक्त(अपील) / The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 838/JP/2017)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar