

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री जी. मंजुनाथ, लेखा सदस्य के समक्ष

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.: **230 & 231/CHNY/2021**

निर्धारण वर्ष /Assessment Year: 2012-13

Smt. Sushila Kavar,
No.14, Ramanujan Iyer Street,
Sowcarpet,
Chennai – 600 079.

The Income Tax Officer,
v. Non-Corporate Ward-6(3),
Chennai -06.

PAN: AADPK 3839L

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: Shri M. Abhishek, CA

प्रत्यर्थी की ओर से/Respondent by

: Shri P. Muthushankar, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 27.04.2022

घोषणा की तारीख/Date of Pronouncement

: 27.04.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

These appeals by the assessee are arising out of different orders of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre in Appeal Nos.NFAC/2011-12/10001719 & 10001712 both dated 26.04.2021.

2. At the outset, the Id.counsel for the assessee took us through the order of CIT(A) and stated that the CIT(A) has dismissed the appeal by observing as under:-

“I have perused the information furnished by the appellant and it is understood that the appellant has opted for “Vivad Se Viswas Scheme-2020” and accordingly paid relevant taxes. In this regard Form-5 has also been issued by the concerned CIT/Pr.CIT, Chennai. Hence, the appeal filed is therefore disposed off accordingly.”

The observation in other appeal is also exactly same as above. The Id.counsel stated that the CIT(A) was under wrong impression that the assessee had opted for “Vivad Se Viswas Scheme-2020” but actually the assessee never opted for “Vivad Se Viswas Scheme-2020” and hence, he requested that matter can be restored back to the file of the CIT(A) with a direction to adjudicate the issues on merits.

3. When this fact was confronted to Id. Senior DR, he fairly conceded the position.

4. After hearing both the sides and going through the fact that the CIT(A) under wrong notion that the assessee has preferred application under “Vivad Se Viswas Scheme-2020” and settled the disputed tax under the same, dismissed the appeals. Now, the Id.counsel for the assessee made statement that the assessee never

opted for "Vivad Se Viswas Scheme-2020" and as the Revenue despite opportunity given could not prove that the assessee preferred "Vivad Se Viswas Scheme-2020", we set aside the orders of CIT(A) and remand the matter back to his file for fresh adjudication. These two appeals of the assessee are allowed for statistical purposes.

5. In the result, both the appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 27th April, 2022 at Chennai.

Sd/-

(जी. मंजुनाथ)

(G. MANJUNATHA)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 27th April, 2022

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |