

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI B BENCH, MUMBAI**

**[Coram: Pramod Kumar (Vice President),
and Aby T Varkey (Judicial Member)]**

ITA No.: 1022/Mum/2022
Assessment year: 2013-14

Rakhee R. Shah **Appellant**
*1701, 17th Floor, Plot no 746, Vision Crest,
D.S Babrekar Marg, Prabhadevi, Dadar (W),
Mumbai 400 028 [PAN: ABGPS5452F]*

Vs.

**Assistant Commissioner of Income Tax, Circle-22(3)
Mumbai** **Respondent**

Appearances by:

None for the appellant

Dr. Mahesh Akhade *for the respondent*

Date of concluding the hearing : 30/06/2022
Date of pronouncing the order : 30/06/2022

O R D E R

Per Pramod Kumar VP

1. This is an appeal filed by the assessee and is directed against the order dated 15.03.2022 passed by the learned National Faceless Assessment Centre in the matter of assessment u/s. 143(3) r.w.s. 147 of the Income Tax Act 1961, for the assessment year 2013-14.

2. Grievances raised by the assessee is as follows:-

The Appellant contends that on the facts and in the circumstances of the case and in law, the CIT(A) ought not to have dismissed her appeal inasmuch as she e-filed a letter on 29th September 2021 with the CIT(A) informing him that the appellant has withdrawn the application made under the Vivas Se Vishwas Scheme.

3. Having heard the learned Departmental Representative and having perused the material on record, we find that the assessee had informed the learned National Faceless Assessment Centre, that the assessee has withdrawn an application under the Vivas Se Vishwas Scheme and yet learned National Faceless Assessment Centre proceeded to dismiss the appeal on the ground

that the matter has been settled under Vivas Se Vishwas Scheme. As the matter of fact in paragraph 3 of the impugned order, learned National Faceless Assessment Centre has categorically taking note of the said plea of the assessee yet, apparently on account of inadvertent mistake proceeded dispose of the matter as if the matter is settled under the Vivas Se Vishwas Scheme. In view of these discussions as also bearing in mind entirety of the case, we deem it fit and proper to remit the matter to the file of the first appellate authority for fresh adjudication on merits. Ordered, accordingly.

4. In the result the appeal is allowed for statistical purposes in the terms indicated above. Pronounced in the open court today on the 30th day of June, 2022.

Sd/-
Aby T Varkey
(Judicial Member)

Sd/-
Pramod Kumar
(Vice President)

Mumbai, dated the 30th day of June, 2022

Copies to:

(1)	<i>The appellant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

By order

*Assistant Registrar/ Sr PS
Income Tax Appellate Tribunal
Mumbai benches, Mumbai*