

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI 'A' BENCH, MUMBAI**

**[Coram: Pramod Kumar (Vice President),  
and Sandeep S Karhail (Judicial Member)]**

ITA No.1701/Mum/2022  
Assessment year: 2014-15

**Aadesh Commodities Pvt. Ltd.,** ..... **Appellant**  
*14, 1<sup>st</sup> Floor, Plumber House, 557 JSS Road,  
Chira Bazar, Mumbai 400002 [PAN:AAHCA3726H]*

**Vs.**

**Assessing Officer, National Faceless Assessment Centre**  
**Delhi** ..... **Respondent**

**Appearances by**

*None for the applicant*

**Chetan Kacha** *for the respondent*

Date of concluding the hearing : July 15, 2022  
Date of pronouncement the order : July 15, 2022

**ORAL ORDER**

(Dictated in the open court)

**Per Pramod Kumar, VP:**

1. By way of this appeal the assessee-appellant has challenged the correctness of the *ex-parte* order dated 11.05.2022, passed by the CIT(A) summarily on the presumption that the matter has been settled under the Vivad se Vishwas Scheme 2020.

2. The short point made by the assessee in this appeal is that the order was passed without the issuance of any notice to the assessee and on the misconception that the matter has been settled under the Vivad se Vishwas Scheme 2020. It is pointed out that what was settled under the Vivad se Vishwas Scheme, was the dispute with respect to the original assessment dated 29.12.2016, but the present appellate proceedings are in respect of the re-opened assessment framed u/s. 143(3) r.w.s. 147 on 30.09.2021. As a plain look at the appeal folder shows, the relief sought by the assessee, in the above backdrop, is that the matter is remitted to the file of the learned CIT(A) for adjudication on merits.

3. Today, an early hearing petition filed by the assessee seeking an out-of-turn hearing on the above appeal came up for consideration before us. During the course of the hearing on this early hearing petition when the above position, which could be easily culled out from the

material before us, was put to the learned Departmental Representative, and it was pointed out that the appeal has been disposed of even without the issuance of notice to the assessee-appellant, learned Departmental Representative fairly accepted that the matter does indeed deserve to go back to the learned CIT(A).

4. In view of the above position, and with the consent of the learned Departmental Representative, we deem it appropriate to dispose of the appeal itself today. The assessee appellant had no opportunity whatsoever of any hearing before the first appellate authority, and to even clarify whether or not the present appeal is covered by the VsVs settlement. In the light of the uncontroverted factual position, as set out in the appeal papers and it is an early hearing petition, we deem it fit and proper to remit the matter to the file of the CIT(A) fortaking a call on the objection raised by the assessee with respect to the present appeal not being covered by the VsVs settlement, and, if thereafter necessary, for adjudication de *novvo* on merits, after giving a fair and reasonable opportunity to the assessee, in accordance with the law and by way of the speaking order. Ordered, accordingly.

5. In the result, the appeal is allowed for statistical purposes in the terms indicated above. Pronouncement and dictation in the open court today on the 15<sup>th</sup> July, 2022.

Sd/-

**Sandeep S Karhail**  
(Judicial Member)

Sd/-

**Pramod Kumar**  
(Vice President)

**Mumbai, dated the 15<sup>th</sup> July, 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*