

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

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ **ITA No.437/Chny/2022**  
(निर्धारण वर्ष / **Assessment Year: 2010-11**)

<b>Rajendra Kumar Bagmar,</b> 100, NSC Bose Road Sowcarpet, Chennai – 79.	<b>बनाम/</b> Vs.	<b>NFAC/CHE/W-(112)(92),</b> Chennai – 600 034.
<b>स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AAFPB-8319-Q</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri M.Abhishek (CA)-Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri Ravindra T.Mishra (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	21-07-2022
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	21-07-2022

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2010-11 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 19.04.2022 in the matter of an assessment framed by learned Assessing Officer u/s 144 r.w.s. 254 of the Act on 17.09.2021 pursuant to the order of Tribunal dated 19.12.2017 remitting the matter back to the file of Ld. AO.

2. During set-aside proceedings, the assessee submitted that it has opted for *Vivad Se Vishwas Scheme*. However, in the absence of any supporting documents, the plea was rejected and the assessment was framed with certain additions. The Ld. CIT(A) dismissed the appeal as infructuous since the matter was settled by the assessee in the scheme with payment of taxes as evidenced by Form-5 dated 30.10.2021. The grievance of the assessee is that the demand arising out of assessment order still stands against the assessee.

3. It is undisputed position that the assessee has settled the dispute for the year under *Vivad Se Vishwas Scheme* and paid due taxes as evidenced by Form-5 dated 30.10.2021. Therefore, Ld. AO is directed to re-compute the assessee's income and verify that the impugned additions are subject matter of settlement under the scheme. If Form-5 is found to be in order, Ld. AO is directed to delete the demand arising out of additions which have been settled under the scheme.

4. The appeal stand allowed in terms of our above order.

Order pronounced on 21<sup>st</sup> July, 2022.

**Sd/-**  
**(MAHAVIR SINGH)**  
**उपाध्यक्ष / VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखा सदस्य / ACCOUNTANT MEMBER**

चेन्नई / Chennai; दिनांक / Dated : 21-07-2022  
EDN/-

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

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