

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.441/Chny/2022**
(निर्धारण वर्ष / **Assessment Year: 2011-12**)

M/s Ahlers India Pvt. Ltd., 28/565, Meenkashi Illam, 17 th Street 4 th Sector, KK Nagar, Chennai – 600078	बनाम/ Vs.	DCIT- Corporate Circle-1(1), Aaykar Bhawan Nungambakkam, Chennai
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AAECA-5688-H		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shr R.Vijayaraghavan (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/Respondent by	:	Shri Ravindra T.Mishra (JCIT) – Ld. Sr. DR

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

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 02.06.2021 in the matter of an assessment framed by learned Assessing Officer on 22.08.2017 pursuant to the order of Tribunal in ITA No.1071/Mds/2016 dated 03.03.2017.
2. The Ld. AR, at the outset, submitted that the appeal has been dismissed by Ld. CIT(A) under the mistaken belief that the subject

appeal has become infructuous due to the application of assessee under *Vivad Se Vishwas Scheme*. The Ld. AR submitted that the subject dispute of disallowance u/s 40(a)(ia) for Rs.226.73 Lacs was not settled under the scheme and therefore, the matter may be remitted back to the file of Ld. CIT(A) for adjudication on merits. The Ld. Sr. DR could not controvert this position.

3. Upon perusal of impugned order, it could be seen that the assessee's appeal has been dismissed as infructuous on the ground that the assessee has opted for *Vivad Se Vishwas Scheme*. However, as per statement made by Ld. AR, the assessee has not opted for VSVS in respect of disallowance u/s 40(a)(ia). Considering the same, the impugned order is set aside and Ld. CIT(A) is directed to adjudicate the issue on merits.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 21st 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