

THE INCOME TAX APPELLATE TRIBUNAL  
"C" Bench, Mumbai  
Shri B.R. Baskaran (AM) & Shri Pavan Kumar Gadale (JM)

I.T.A. No. 1342/Mum/2022 (A.Y. 2000-01)

ICICI Bank Limited (erstwhile ICICI limited) ICICI Bank Towers Bandra Kurla Complex Bandra East Mumbai-400 051.  PAN : AA ACT1398K (Appellant)	Vs.	DCIT-2(3)(1) Aayakar Bhavan 5 <sup>th</sup> Floor Room No. 552 M.K. Road Mumbai-400 020.  (Respondent)
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Assessee by	Ms. Aarti Vissanji
Department by	Shri Ganesh Bare
Date of Hearing	23.08.2022
Date of Pronouncement	23.08.2022

ORDER

Per B.R. Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 26.8.2021 passed by learned CIT(A)-National Faceless Appeal Centre, Delhi and it relates to A.Y. 2000-01.

2. The Learned AR submitted that the learned CIT(A) has dismissed the appeal of the assessee stating that the assessee has settled the issue under Vivad Se Vishwas Scheme 2020. The Learned AR submitted that the assessee has not filed application under Vivad Se Vishwas Scheme Act for the impugned assessment order/ order passed by the learned CIT(A). The Learned AR submitted that the assessee had filed an application under Vivad Se Vishwas Scheme Act in respect of its merged entity named Bank of Madura Limited and the said application has nothing to do with the impugned assessment order/order passed by the learned CIT(A). Accordingly, the learned AR submitted that the order passed by Learned CIT(A) dismissing the appeal of the assessee is not correct and he should have adjudicated the issues urged in

that appeal on merits. Accordingly, the Learned A.R prayed that the impugned order passed by learned CIT(A) be set aside and he may be directed to adjudicate all the grounds of merit.

3. The Learned DR did not controvert the factual aspects presented by learned AR.

4. Having heard the rival submissions, we are of the view that there is merit in the submissions made by the learned AR. Accordingly, we set aside the order passed by learned CIT(A) and restore all the issues to his file with the direction to adjudicate all grounds on merit, after affording adequate opportunity of being heard to the assessee.

5. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 23.08.2022.

Sd/-  
(PAVAN KUMAR GADALE)  
JUDICIAL MEMBER

Sd/-  
(B.R. BASKARAN)  
ACCOUNTANT MEMBER

Mumbai; Dated : 23/08/2022

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai

PS