

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH, MUMBAI**

**BEFORE SHRI AMIT SHUKLA, JM &  
SHRI PRASHANT MAHARISHI, AM**

आयकरअपीलसं./ I.T.A. No. 693/Mum/2022  
(निर्धारणवर्ष / Assessment Year: 2013-14)

<b>Imperial Consultants and Securities Ltd.</b> 202, United Business Park, Wagle Industrial Estate, Thane-400 605	<u>बनाम/</u> Vs.	<b>CIT(A), National Faceless Appeal Centre, Delhi</b>
स्थायीलेखासं ./जीआइआरसं ./PAN No. AAEPJ7836R		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri Ganesh Rajgopalan Ld. AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Shri Sanjay V. Deshmukh, Ld. DR
सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	03.08.2022
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	24.08.2022

आदेश / O R D E R

**Per Amit Shukla, Judicial Member:**

The aforesaid appeal has been filed by the assessee against the impugned order dated 31.08.2022, passed by National Faceless Appeal Centre (NFAC), Delhi for the quantum of assessment passed u/s 143(3) for AY 2013-14.

2. Assessee has raised the following grounds:-

*“On the facts and in the circumstances of the case and in law, the learned Commissioner of Income-tax (Appeal), National Faceless Appeal Centre erred in treating the Appeal No. CIT(A)-12, Mumbai/11332/2016-17 as infructuous and in dismissing the said appeal without noticing that Form 5 dated 18.03.2021 with Certificate No. 205985240130121 under the Vivad Se Vishwas Scheme related to a different appeal (i.e. Appeal No. CIT(A)13, Mumbai/10620/2016-17) for which an application was filed by the Appellant.”*

3. Before us, Ld. Counsel for the assessee submitted that assessee-company had filed an application Vivad Se Vishwas Scheme ("VsV Scheme") on behalf of Paprika Media Private Limited ("PMPL") (PAN AADCP1909P) as the said company has merged with the assessee. He further submitted that the appeal was filed before the CIT (Appeals)-13, Mumbai on 14.6.2016 with Acknowledgment No. 199836631140616 which bears the Appeal No. CIT(A) 13, Mumbai/10620/2016-17. The PCIT, Mumbai-5 issued Form 5 dated 18.3.2021 with Certificate No. 205985240130121 which relating to the said Appeal for which the assessee had requested to be withdrawn. However, an Order under section 250 was issued by

the Commissioner of Income-tax, National Faceless Appeal Centre against a different appeal (Appeal No. CIT(A)12, Mumbai/11332/2016-17). The assessee has not made any application under the VSV Scheme with respect to the said Appeal.

4. Ld. DR also submitted that Ld. CIT(A) has passed the order in a different appeal, accordingly the matter should be restored back to the file of first appellate authority to pass the order afresh in accordance with law.

5. In view of the aforesaid facts that Ld. CIT(A)/NFAC has erroneously considered the appeal of the assessee that assessee has opted for VsV Scheme whereas the application under VsV Scheme was filed on behalf of Paprika Media Pvt. Ltd., the copy of which has been placed in the paper book at page no. 44. The appeal before the NFAC was filed in the name of Imperial Consultants and Securities Ltd, which was a different appeal as noted above. Therefore, this matter is remanded back to the file of Ld. CIT(A)/NFAC to decide the matter afresh in accordance with law after giving due and effective opportunity of being heard to the assessee.

6. In the net result, the appeal filed by the assessee stands **allowed for statistical purposes.**

*Orders pronounced in the open court on 24<sup>th</sup> August, 2022.*

*Sd/-*

**(Prashant Maharishi)**

Accountant Member

मुंबई Mumbai; दिनांक Dated : 24/08/2022

*Sr.PS. Dhananjay*

*Sd/-*

**(Amit Shukla)**

Judicial Member

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

**आदेशानुसार/ BY ORDER,**

**उप/सहायकपंजीकार (Dy./Asstt.Registrar)**  
**आयकरअपीलीयअधिकरण, मुंबई/ ITAT, Mumbai**