

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

ITA No.1846/Del/2022
Assessment Year: 2010-11

And

ITA No.1847/Del/2022
Assessment Year: 2010-11

Mitrabinda Kumari Panwar, C/o- M/s. Raj Kumar & Associates, L-7A (LGF), South Extension, Part-2, New Delhi	Vs.	Income Tax Officer, Ward-2(2), Noida
PAN :AMXPP2729C		
(Appellant)		(Respondent)

Appellant by	Sh. Rajkumar Gupta, CA Sh. Shivam Gupta, CA
Respondent by	Sh. Mrinal Kumar Das, Sr. DR

Date of hearing	02.09.2022
Date of pronouncement	02.09.2022

ORDER

PER SAKTIJIT DEY, JM:

Captioned appeals by the assessee arise out of two separate orders passed by National Faceless Appeal Centre (NFAC), Delhi, pertaining to assessment years 2010-11.

2. ITA No. 1846/Del/2022 arises out of quantum proceeding, whereas, ITA No.1847/Del/2022 is against imposition of penalty under section 271(1)(c) of the Act. These matters were posted today for considering assessee's application seeking fixation of a date for early hearing. However, considering the nature of dispute, with the consent of both the parties, appeals are taken up for hearing.

3. We have heard Sh. Rajkumar Gupta, learned counsel appearing for the assessee and Sh. Mrinal Kumar Das, learned Departmental Representative.

4. Before us, learned counsel appearing for the assessee has submitted that the first appellate authority has completely misconceived the facts while dismissing the appeals of the assessee on the reasoning that the assessee has opted for settling the dispute under the Direct Tax Vivad Se Vishwas Act, 2020. Whereas, he submitted, the assessee has not made any declaration under the Vivad Se Vishwas Scheme for settling the dispute arising in these two appeals.

5. Keeping in view the aforesaid submissions of the assessee, we are inclined to set aside the impugned orders of first appellate authority and restore the matter back to him for de novo adjudication on merits after providing reasonable opportunity of

being heard to the assessee. Grounds are allowed for statistical purposes.

6. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 2nd September, 2022

Sd/-

**(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER**

Sd/-

**(SAKTIJIT DEY)
JUDICIAL MEMBER**

Dated: 2nd September, 2022.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi