

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

**BEFORE SHRI G.S. PANNU, HON'BLE PRESIDENT  
AND  
SHRI SAKTIJIT DEY, JUDICIAL MEMBER**

ITA No.2153/Del/2022  
Assessment Year: 2012-13

**With**

ITA No.2154/Del/2022  
Assessment Year: 2012-13

**With**

ITA No.2155/Del/2022  
Assessment Year: 2012-13

**With**

ITA No.2156/Del/2022  
Assessment Year: 2012-13

M/s. Fortis Healthcare Ltd., C/o-Escorts Heart Institute & Research Centre, Okhla Road, Okhla, New Delhi	<b>Vs.</b>	ACIT, Circle-74(1), New Delhi
<b>PAN :AAACF0987E</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Sh. M.L. Gandhi, Advocate
Respondent by	Sh. Sanjay Kumar, Sr. DR

Date of hearing	14.10.2022
Date of pronouncement	14.10.2022

**ORDER**

**PER SAKTIJIT DEY, JM:**

Captioned appeals by the assessee arise out of separate orders, all dated 13.07.2022, passed by National Faceless Appeal Centre (NFAC), Delhi.

2. Though, these matters were fixed for hearing today for considering assessee's application seeking early date of hearing of the appeals, however, with the consent of both the parties, the appeals are taken up for hearing and disposal.

3. Before us, learned counsel appearing for the assessee submitted that erroneously assuming that the assessee has filed declaration for settlement of dispute under the Direct Tax Vivad Se Vishwas Act, 2020 for the appeals relating to the impugned assessment years, learned Commissioner (Appeals) dismissed the appeals. However, he submitted, for these assessment years, the assessee has not filed any declaration under the Vivad Se Vishwas Scheme, 2020 for settling the dispute, but wanted to contest the appeals on merits. Therefore, he requested for restoring the matters to the first appellate authority.

4. Learned Departmental Representative fairly agreed with the aforesaid submissions of the assessee.

5. Having considered rival submissions and perused materials on record, we find, learned Commissioner (Appeals) has dismissed the appeals filed by the assessee for the impugned assessment years, being under an impression that the assessee had filed declarations under the Direct Tax Vivad Se Vishwas Act, 2020 for

settling the dispute arising in the appeals. However, it is the specific contention of the assessee before us that the assessee never filed any declarations under the Vivad Se Vishwas Act, 2020 in respect of these appeals, when they were pending before Commissioner (Appeals), but, wanted to contest them on merits.

6. Keeping in view the submissions of the parties before us, we set aside the impugned orders passed by the first appellate authority and restore the matters back to his file for *de novo* adjudication on merits after extending due and reasonable opportunity of being heard to the assessee. Grounds are allowed for statistical purposes.

7. In the result, all the appeals are allowed for statistical purposes.

***Order pronounced in the open court on 14<sup>th</sup> October, 2022***

***Sd/-***  
**(G.S. PANNU)**  
**PRESIDENT**

***Sd/-***  
**(SAKTIJIT DEY)**  
**JUDICIAL MEMBER**

Dated: 14<sup>th</sup> October, 2022.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi