

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

**BEFORE SHRI B. R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI SANDEEP GOSAIN, JUDICIAL MEMBER**

ITA No. 20/Jodh/2022
(ASSESSMENT YEAR- 2011-12)

| | | |
|------------------------------|----|--------------------------------------------------------|
| Satnam Shah Sriganganagar | Vs | ITO, Ward-(4), Shriganganagar, Shriganganagar |
| (Appellant) | | (Respondent) |
| PAN NO. JGGPS 0319 D | | |

ITA No. 21/Jodh/2022
(ASSESSMENT YEAR- 2011-12)

| | | |
|------------------------------|----|--------------------------------------------------------|
| Manish Shah Sriganganagar | Vs | ITO, Ward-(4), Shriganganagar, Shriganganagar |
| (Appellant) | | (Respondent) |
| PAN NO. CFVPS 6576 K | | |

| | |
|----------------------------------|-------------------------------------|
| Assessee By | Sh. Rajendra Jain (Adv.) |
| Revenue By | Smt. Alka Rajvanshi Jain, CIT-DR |
| Date of hearing | 02/11/2022 |
| Date of Pronouncement | 02/11/2022 |

ORDER

PER: B.R. BASKARAN, AM

Both the appeals filed by the respective assesseees are directed against the orders passed by Id. CIT(A), National Faceless Appeal Centre

(NFAC), Delhi and both the appeals relates to Assessment Year 2011-12. Since the issues urged in these appeals are identical in nature, they were heard together and are being disposed of by this common order, for the sake of convenience.

2. The Id. AR submitted that the Id. CIT(A) has dismissed the appeals of both the assesseees stating that both these assesseees have sought to settle the tax dispute under Direct Tax VSV Act, 2020 and hence sought to withdraw these appeals. Accordingly, he dismissed the appeals filed by these assesseees.

3. The Id. AR submitted that these assesseees have not opted to settle the issues under Direct Tax VSV Act, 2020 and they have not also filed any application. Further, these assesseees have not filed any petition before Ld CIT(A) for withdrawing their appeals. He submitted that the Ld CIT(A) has passed the impugned orders on the basis of facts available in some other file. The Ld A.R also lamented that these assesseees have reported this anomaly in various forums, but it did not yield any result. He submitted that both the assesseees have been forced to incur expenses in filing the appeals before ITAT by way of filing fees, appeal preparation expense, professional fees etc., on account of inadvertent error committed by Ld

CIT(A). Accordingly, he submitted that both the assesseees should be compensated adequately. Finally he prayed that all the issues may be restored to the file of Id. CIT(A) with the direction to adjudicate the appeals of these assesseees on merits.

4. We heard the Id. DR and perused the record. As per the submissions made by Id. AR, we notice that both these assesseees have faced untold difficulties and expenses in setting right the inadvertent error committed by Ld CIT(A) in dismissing appeals of these assesseees. Appellate forums are meant to redress the grievances of the assesseees and not harass them. Hence the higher authorities may take this matter seriously and may issue suitable instructions for avoiding such kind of errors, which has casted heavy burden on these assesseees.

5. Since the Id. CIT(A) has dismissed the appeals of these assesseees under wrong facts and since he has not adjudicated the appeals on merits, we set aside the orders passed by Id. CIT(A) in the hands of these assesseees and restore all the issues to his file with the direction to adjudicate both the appeals on merits, after affording adequate opportunity being heard to the assessee.

6. In the result, appeals filed by both the assesseees are treated as allowed for statistical purposes.

Order pronounced in the open Court on 2nd November, 2022.

Sd/-

(SANDEEP GOSAIN)
JUDICIAL MEMBER

Sd/-

(B. R. BASKARAN)
ACCOUNTANT MEMBER

Dated : 02/11/2022

**Ganesh Kr*

Copy to:

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

Assistant Registrar
Jodhpur Bench