

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'SMC' BENCH
MUMBAI**

**BEFORE: SHRI ABY T. VARKEY, JUDICIAL MEMBER
&
SHRI M.BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 2591/Mum/2022
(Assessment Year :2013-14)**

Mukund Limited, 3 rd floor, Bajaj Bhavan, Jamnalal Bajaj Marg, Nariman Point, Mumbai-400 021	Vs.	National Faceless Assessment Centre, New Delhi
PAN/GIR No. AAACM5008R		
(Appellant)	..	(Respondent)

Assessee by	Shri Harsh Maru & Shri Gajendra Jain, Ld. ARs
Revenue by	-
Date of Hearing	14/12/2022
Date of Pronouncement	14/12/2022

आदेश / O R D E R

PER M. BALAGANESH (A.M):

This appeal in ITA No. 2591/Mum/2022 for A.Y. 2013-14 arises out of the order by the Ld. Commissioner of Income Tax (Appeals) - NFAC in appeal No. ITBA/NFAC/S/250/2022-23/1044648928(1) dated 13/08/2022 (ld. CIT(A) in short) against the order of assessment passed u/s. 143(3) of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 30.03.2022 by the ld. Assessing Officer (hereinafter referred to as ld. AO).

2. At the outset, we find that Ld. CIT(A)-NFAC had dismissed the appeal of the assessee on the ground that assessee had filed Vivad-se-Vishwas Scheme (VSVS) and settled its dispute for the issues raised before the Ld. CIT(A).
3. From the perusal of the ground no. 1 raised by the assessee before us, it is observed that assessee had not opted for VSVS to settle the dispute arising in the assessment framed u/s 147 r.w.s. 144B of the Act dated 30.03.2022. Hence, it can be safely concluded that Ld. CIT(A) had erred in dismissing the appeal on erroneous assumption of facts. Hence, we deem it fit and proper to remand this appeal to the file of Ld. CIT(A) for *de novo* adjudication in accordance with law. Assessee is at liberty to furnish further evidences, if any, in support of his contentions. It is needless to mention that assessee be given reasonable opportunity of being heard. Accordingly, this ground is allowed for statistical purposes.
4. In the result, the appeal file by the assessee is **allowed for statistical purposes.**

Order pronounced on 14/12 /2022 by way of proper mentioning in the notice board.

Sd/-
(ABY T VARKEY)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 14/ 12/2022
Dhananjay, sr.ps

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.

4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai