

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC”: NEW DELHI**

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

**ITA No. 8558/DEL/2019
[Assessment Year: 2011-12]**

Alisha Sharma, 6611, Bass Nandroop, Bharwas Gate, Rewari-123401 PAN- AGCPA9393A	<u>Vs</u>	Income Tax Officer, Ward-1, Rewari
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Sh. S.L. Anuragi, Sr. DR	
Date of hearing	02.01.2023	
Date of pronouncement	09.01.2023	

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals), Rohtak, dated 03.09.2019, pertaining to the assessment year 2011-12. The assessee has raised following grounds of appeal:

- “1. That the Learned Assessing Authority / CIT(A) grossly erred by addition of Rs.3,50,418/- on account of investment in property.
2. That the Learned Assessing Authority / CIT(A) grossly erred by addition of Rs. 9,00,000/- on account of bank deposits.

3. *That the Learned Assessing Authority / CIT(A) further erred by charging interest wrongly U/s 234A, 234B of I. Tax Act, 1961.*

4. *That the Learned Assessing Authority / CIT(A) further erred by initiating penalty proceedings U/s 271 (1) (b) & 271 (1)(c) of I.T. Act, 1961.*

5. *That the Learned Assessing Authority/CIT(A) has erred in law and facts is not considering the submission/evidences, in true spirit of law, filed during the course of assessment.*

2. At the time of hearing no one attended the proceedings. It is transpired from the record that since 09.03.2021 no one is attending the proceedings on behalf of the assessee. Notices of hearing sent to the assessee at the address furnished in form no. 36 have been returned unserved with the postal remark "left the house". The changed address, if any, has not been furnished by the assessee. Therefore, the appeal was taken up for hearing in the absence of the assessee and is being decided after hearing the learned DR and on the basis of material available on record.

3. Facts giving rise to the present appeal are that case of the assessee was reopened for assessment u/s 147 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"). The Assessing officer observed that during the year under consideration the assessee had purchased immovable property having share amounting to Rs. 18,50,418/-. The Assessing Officer made addition of Rs. 3,50,418/- being unexplained income and further he made addition of Rs. 9,00,000/- in respect of cash deposited in the bank account of the assessee.

Aggrieved against this the assessee preferred appeal before the learned CIT(Appeals) who also sustained the addition. Now the assessee is in appeal before this Tribunal.

4. I have heard learned DR and perused the material available on record. The learned DR submitted that for the assessment year under consideration the assessee had opted for Vivad Se Vishwas Scheme, 2020 and the Department has also issued Form No. 5 [order for full and final settlement of tax arrears u/s 5(2) read with Section 6 of the Direct Tax Vivad Se Vishwas Act, 2020 (3 of 2020)]. Learned DR also filed a copy of Form no. 5. In view of above, since the matter has been set at rest under Vivad Se Vishwas Scheme, 2020, the present appeal filed by the assessee does not survive and is liable to be dismissed accordingly.

5. Appeal of the assessee stands dismissed.

Order pronounced in open court on 09.01.2023.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI