

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI
BEFORE SHRI C.M.GARG, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No. 2198/Del/2022
(Assessment Year: 2017-18)

Charu Chains & Jewels Pvt. Ltd, 1169, 1 st Floor, Kucha Mahajani, Chandni Chowk, New Delhi-110006 (Appellant)	Vs.	ACIT, Circle-6(1), Delhi (Respondent)
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PAN: AADCC3485B

Assessee by :	Sh. Aman Garg, CA
Revenue by:	Sh. Vipul Kashyap, Sr. DR
Date of Hearing	20/04/2023
Date of pronouncement	24/04/2023

ORDER

PER M. BALAGANESH, A. M.:

1. This appeal in ITA No.2198/Del/2022 for A.Y. 2017-18 arises out of the order by the Ld. Commissioner of Income Tax(Appeals), NFAC, Delhi in appeal No. ITBA/NFAC/S/250/2022-23/1043415999(1) dated 13.06.2022 (hereinafter referred to as Ld. CIT(A) in short) against the order of assessment passed u/s 143(3) the Income Tax Act, 1961 (hereinafter referred to as Act) dated 21.012.2019 by the Ld. ACIT, Circle-6(1), Delhi (hereinafter referred to as Id. AO).
2. Though the assessee has raised several grounds of appeal before us, we find that the core issue to be decided is as to whether the Id CIT(A), NFAC was justified in dismissing the appeal of the assessee as withdrawn on the ground that the assessee has availed Vivaad Se Vishwas Scheme (VSVS), 2020 to settle the dispute.

3. We have heard the rival submissions and perused the materials available on record. The Id AR stated with evidence that the assessee had actually availed VSVS scheme only for penalty appeal and not for the quantum appeal. The evidence filed by the Id AR in this regard in Form No. 5 issued by the competent authority very clearly states so. Hence, we find that the Id CIT(A) had dismissed the appeal of the assessee based on incorrect assumption of facts. When this was confronted to the Id DR, he fairly agreed that the matter be sent back to the file of the Id CIT(A) for adjudication on merits. Having considered the material available on record, we deem it appropriate to restore the appeal to the file of the Id CIT(A) for *de novo* adjudication on merits in accordance with the law. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 24/04/2023.

-Sd/-
(C. M. GARG)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 24/04/2023
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi