

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA JUDICIAL MEMBER**

ITA No.641/Del/2023  
Assessment Year: 2010-11

<b>Aashiyana Infrastructure Development Private Limited Plot No.830, Near Asian Hospital Sector- 21A, Faridabad PAN No.AAFCA2236A (APPELLANT)</b>	<b>Vs</b>	<b>DCIT Circle- 1 (1) New Delhi  (RESPONDENT)</b>
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Appellant by	Sh. Salil Kapoor, Advocate Sh. Sumit Lal Chandani, Advocate
Respondent by	Sh. Kanv Bali, Sr DR

Date of hearing:	04/09/2023
Date of Pronouncement:	04/09/2023

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order dated 30.12.2022 by NFAC, Delhi pertaining to A.Y.2010-11.

2. The sum and substance of the grievance of the assessee is that the NFAC erred in dismissing the appeal without verifying the fact that the dispute has not been settled by the assessee under the direct tax VSV Act, 2020.

3. Representatives of both the sides were heard at length. Case records carefully perused. The order of the NFAC show that the appeal of the assessee has been set aside for want of verification of tax paid in respect of the declaration made under the VSVS Act.

4. We find that the assessee due to finance constraints did not pay the tax in respect of the declaration made under the VSVS Scheme, therefore, the declaration of the assessee has to be treated as non-est and the appeal has to be decided on merits of the case. Therefore, we restore this appeal to the files of the CIT(A) and the CIT(A) is directed to decide the appeal afresh after affording a reasonable and sufficient opportunity of being heard to the assessee.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

6. Decision announced in the open court on 04.09.2023.

Sd/-  
**[ANUBHAV SHARMA]**  
**JUDICIAL MEMBER**

Sd/-  
**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Dated: .09.2023

\*Neha\*

Copy forwarded to:

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

Asst. Registrar  
ITAT, New Delhi