

THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCHES : NAGPUR

(THROUGH VIRTUAL HEARING)

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

AND

DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA.No.87/Nag./2020
Assessment Year 2012-2013

Assistant Commissioner Of Income Tax Circle-3, Nagpur	vs.	M/s. Cytec India Specialty Chemicals and Materials Pvt. Ltd. Plot No.G-54, MIDC Industrial Area, Butibori, Nagpur-441110
PAN: AA ECC6848C		
(Appellant)		(Respondent)

For Assessee :	Shri Mayur Kisnadwala, CA
For Revenue :	Shri Kailash Kanojiya, Sr. DR

Date of Hearing :	01.09.2023
Date of Pronouncement :	22.09.2023

ORDER

PER SATBEER SINGH GODARA, J.M.

This Revenue's appeal for A.Y. 2012-13, arises against the CIT(A)-2, Nagpur's order dated 17.03.2020, passed in Case No.CIT(A)-2/115/2015-16, in proceedings u/s. 143(3) of the Income Tax Act, 1961 ["In short Act"].

2. Heard both the parties. Case file perused.

3. It emerges at the outset that the assessee has already filed its Form-5 dated 16.12.2020 having settled all the disputed taxes / demands; pertaining to the impugned assessment year 2012-13, under the provisions of the Direct Tax 'Vivad se Vishwas Act, 2020'. The Revenue could hardly dispute correctness thereof during the course

of hearing before us. We, thus, find no merit in the Revenue's instant appeal seeking to revive the Assessing Officer's action making various disallowances/additions in his corresponding assessment dated 23.03.2015 in very terms. Ordered accordingly.

4. This Revenue's appeal is dismissed in above terms subject to all just exceptions.

Order pronounced in the open court on 22.09.2023

Sd/-

[DR. DIPAK P. RIPOTE]
 ACCOUNTANT MEMBER
 Pune, Dated 22.09.2023
 S.K.SINHA

Sd/-

[SATBEER SINGH GODARA]
 JUDICIAL MEMBER

True Copy

Copy to

1.	The appellant
2.	The respondent
3.	The Ld. CIT(A) concerned.
4.	The CIT concerned
5.	D.R. ITAT, Nagpur Bench, Nagpur
6.	Guard File.

//By Order//

Assistant Registrar,
 ITAT, Pune Benches, Pune.