

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT
INCOME TAX APPELLATE TRIBUNAL : PUNE BENCHES : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.114/NAG./2019
Assessment Year 2014-2015

Shri Pankaj D. Dube, Flat No.201, Kamalshree Apptt., Op. Ahilya Mandir, Dhantoli, Nagpur. Maharashtra. PAN AAWPD5442P	vs.	The Pr.CIT, Nagpur-1, Room No.108, Ayakar Bhavan, Telankhedi Road, Civil Lines, Nagpur PIN – 440 001. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Kailash Kanojiya, Sr. DR

Date of Hearing :	22.09.2023
Date of Pronouncement :	28.09.2023

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2014-2015, arises against the Pr.CIT, Nagpur-1, Nagpur's Order F.No.Pr.CIT-1/NGP/Jud1/263/PDD/2018-19, dated 22.03.2019, involving proceedings u/s.263 of the Income Tax Act, 1961 (in short "the Act").

None appeared at assessee's behest despite service of notice. He is accordingly proceeded ex-parte.

2. During the course of hearing, it is noticed that the assessee had opted to settle the disputed tax amount under VIVAD SE VISHWAS SCHEME, 2020 and the department has issued Form No.5 which read as under :

Acknowledgement Number: 547179891270922 **21**

FORM-5
[See rule 7]

**ORDER FOR FULL AND FINAL SETTLEMENT OF TAX ARREAR UNDER SECTION 5 (2)
READ WITH SECTION 6 OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020 (3 of 2020)
THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020**

Part A - General Information

Whereas PANKAJ DATTATRAYA DUBE having PAN / TAN 'AAWP' Aadhaar No. 865131346953 (hereinafter referred to as the declarant) had made a declaration under section 4 of the Act,

And whereas the designated authority by Certificate No. 277057280010321 dated 01-Mar-2021 determined the amount of Rs. 704088 payable by / refundable to the declarant in accordance with the provisions of the Act and granted a certificate setting forth therein the particulars of the tax arrear and the amount payable / refundable after such determination towards full and final settlement of tax arrear;

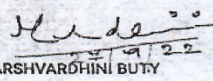
Now, therefore, in exercise of the powers conferred by sub-section (2) of section 5 read with section 6 of the Act, it is hereby certified that -

(a) a sum of Rs. 704088 has been paid by the declarant towards full and final settlement of tax arrear determined in the order No 277057280010321 dated 01-Mar-2021 and

(b) the immunity is granted subject to the provisions contained in the Act, from instituting any proceeding for prosecution for any offence under the Income-tax Act or from the imposition of penalty under the said enactment (as per section 6 of the Act), in respect of the tax arrear as detailed in the table below:

Sl. No.	Assessment Year / Financial Year	Details of dispute settled (Appeal reference number)	Nature of tax arrear (disputed tax / disputed penalty / disputed interest / disputed fee)	Amount of tax arrear
1	2014-15	269366550091219	Disputed Tax	2371320

It is hereby clarified that making a declaration under this Act shall not amount to conceding the tax position and it shall not be lawful for the income-tax authority or the declarant being a party in appeal or writ petition or special leave petition to contend that the declarant or the income-tax authority, as the case may be, has acquiesced in the decision on the disputed issue by settling the dispute.

Signature : 

Place / IP Address : 10.176.27.243

Date : 27-Sep-2022

Name of the Designated Authority : HARSHVAROHINI BUTY

Designation of Designated Authority : PR CIT

To
(1) The declarant
(2) Assessing Officer
(3) Concerned Principal Commissioner of Income-Tax
(4) Concerned Appellate Forum

3. In view of the above, we dismiss the appeal of the assessee.

Order pronounced in the open Court on 28.09.2023.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 28th September, 2023

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The PCIT, Nagpur-1, Nagpur.
4.	The Addl. CIT, Range-1, Nagpur
5.	D.R. ITAT, Nagpur Bench, Nagpur.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.

S.No.	Details	Date	
1	Draft dictated on	26.09.2023	Sr.PS
2	Draft placed before author	27.09.2023	Sr.PS
3	Draft proposed & placed before the Author	.09.2023	J.M.
4	Draft discussed/approved by Second Member	.09.2023	A.M.
5	Approved Draft comes to the Sr. PS/PS	.09.2023	Sr.PS
6	Kept for pronouncement on	.09.2023	Sr.PS
7	Date of uploading of Order	.09.2023	Sr.PS
8	File sent to Bench Clerk	.09.2023	Sr.PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R.		
11	Date of Dispatch of order		