

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "F": NEW DELHI  
BEFORE SHRI S. RIFAUH RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No. 2381/Del/2023  
(Assessment Year: 2014-15)**

Pret Study By Janak Fashions Pvt. Ltd, N-9, South Extension, Part-1, New Delhi (Appellant) <b>PAN:AABCA8711C</b>	Vs. DCIT, Circle-19(1), New Delhi (Respondent)
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Assessee by :	Shri Divyansh Jain, Adv
Revenue by:	Shri Vivek Vardhan, Sr. DR

Date of Hearing	22/05/2024
Date of pronouncement	31/05/2024

**ORDER**

**PER SHRI S. RIFAUH RAHMAN :**

1. This appeal has been filed by the Assessee against the order of the National Faceless Appeal Centre (NFAC), Delhi ["Ld. CIT(A)", for short], dated 26.06.2023 for Assessment Year 2014-15.
2. At the time of hearing the Ld. AR submitted that National Faceless Appeal Centre (NFAC), Delhi wrongly dismissed the appeal with the observation that the assessee has opted for Vivaad Se Vishwas Scheme, 2020 (VSVS, 2020) vide application in Form 1 filed on 09.12.2020 and it was also observed that the assessee has made the full and final payment of disputed tax under the VSV Scheme and the relevant order was passed u/s 5(2) of the Act dated 25.11.2021 placed on record. He submitted that the Ld. CIT(A) wrongly presumed that the issue under consideration in assessment order passed u/s 147 r.w.s 144B of the Act dated 17.05.2023 is similar to the appeal disposed off under VSV Scheme. He submitted that the

issue under consideration is completely different and this needs to be adjudicated afresh by the Ld. CIT(A). Accordingly, he prayed that this issue may be remitted back to the file of the Ld. CIT(A) for fresh adjudication.

3. On the other hand the Id DR agreed with the submissions of the Id AR and he has no specific objections to remit this issue back to the file of the Ld. CIT(A).

4. Considered the rival submissions and material placed on record. It is a fact on record that the issue under consideration in assessment order passed u/s 147 r.w.s 144B of the Act is not an issue settled by the assessee under VSV Scheme. Therefore, both the counsels agreed with the fact that the issue under consideration is different to the issue referred by the Ld. CIT(A) in his order to the relevant issue disposed off under VSV Scheme, therefore, this need to be adjudicated afresh by the Ld. CIT(A). Accordingly, we deem it fit and proper to remit this issue back to the file of the Ld. CIT(A) to adjudicate the issue afresh raised by the assessee in their appeal. It is needless to say that the assessee may be given proper opportunity of being heard. Accordingly, the present appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 31/05/2024.

-Sd/-  
**(SUDHIR PAREEK)**  
**JUDICIAL MEMBER**

-Sd/-  
**(S. RIFAUH RAHMAN)**  
**ACCOUNTANT MEMBER**

Dated:31/05/2024  
A K Keot

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

ASSISTANT REGISTRAR  
ITAT, New Delhi