

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "B-Bench" JAIPUR

श्री गगन गोयल, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: SHRI GAGAN GOYAL, AM & SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 718/JPR/2023
निर्धारणवर्ष / Assessment Year : 2020-21

Jaipur Ophthalmological Society Rawat Eye Faco Surgery, Pradip Rawat Memorial Hospital, Opp Govinddev Ji Temple, Jaiapur.	बनाम Vs.	The ITO, Ward-6(1), Jaipur.
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AACTJ4852H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assessee by : Shro Rohan Sogani, C.A.
राजस्व की ओरसे / Revenue by: Ms Alka Gautam (CIT)

सुनवाई की तारीख / Date of Hearing : 18/12/2024
उदघोषणा की तारीख / Date of Pronouncement: 19/12/2024

आदेश / ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER .

Present appeal came to be presented on 30.11.2023 while challenging order dated 27.09.2023 passed by Learned Commissioner of Income Tax (Appeals), NFAC, Delhi, U/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), whereby the appeal filed by the assessee against assessment dated 02.09.2022 framed by the Assessing Officer, relating to assessment year 2020-21, has been upheld.

2. Vide assessment order, the Assessing Officer made addition of a sum of Rs. 16,66,634/-, thereby calculating the total income of the assessee at Rs. 29,13,990/-, while framing assessment u/s 143(3) r.w.s. 144B of the Act.

The addition came to be made by observing that expenses to the extent of Rs. 16,66,634/-, out of the expenditure put forth by the assessee, were incurred on Doctors and non for benefit of common man or ailing persons.

3. Feeling dissatisfied with the dismissal of its appeal, the assessee filed present before this Appellate Tribunal.

4. It may be mentioned here that yesterday on behalf of the appellant society, copies of Form 1 and Form 2 under the Vivad Se Vishwas Scheme, 2024 came to be presented before the Registry.

Ld. AR for the appellant submits that since the appellant has filed application to avail of benefit of the said scheme, the said Forms may be taken into consideration.

5. Since the appellant society has applied for availing of benefit of the above said Scheme-2024, as submitted, this appeal is hereby dismissed as having been withdrawn.

However, it is made clear that in case no settlement is arrived at under the said scheme, the appellant shall at liberty to move appropriate application before this Appellate Tribunal, in accordance with law for revival of the appeal.

File consignment to the record room after the needful is done by the office.

Order pronounced in the open court on 19/12/2024.

Sd/-
(गगन गोयल)
(GAGAN GOYAL)
लेखा सदस्य / Accountant Member
जयपुर / Jaipur
दिनांक / Dated:- 19/12/2024

Sd/-
(नरेन्द्र कुमार)
(NARINDER KUMAR)
न्यायिक सदस्य / Judicial Member

*Santosh

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Jaipur Ophthalmological Society, Jaipur.
2. प्रत्यर्धी / The Respondent- ITO, Ward-6(1), Jaipur.
3. आयकरआयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File ITA No. 718/JPR/2023)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar