

आयकर अपीलीय अधिकरण, कोलकाता पीठ "सी", कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH: KOLKATA

श्री राजेश कुमार, लेखा सटस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

I.T.A. No. 1460/Kol/2024

Assessment Year: 2012-13

M/s Salasar Holdings Pvt. Ltd. (successor to Greenrose Commodities Pvt. Ltd.) (PAN: AATCS 1741 A)	Vs.	ITO, Ward-13(2), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	09.12.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	31.12.2024
For the assessee / निर्धारिती की ओर से	Shri Miraj D Shah, A.R
For the revenue / राजस्व की ओर से	Shri Guru Bhashyam, CITDR

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 23.01.2024 for the AY 2012-13.

2. The Ld. Counsel for the assessee challenges the impugned order of the Ld. CIT(A) thereby submitting that the Ld. CIT(A) has dismissed the appeal of the assessee on the ground that the assessee has opted VSVS scheme vide application dated 12.02.2021 though in fact there was no application filed by the assessee rather the application under the Vivad Se Vishwas Scheme vide declaration dated 31.03.2021 was against the original penalty order passed by the AO on 30-03 -2015.The Ld. Counsel submits that the order passed by the Ld. CIT(A) may kindly be set aside with this direction to decide the case of the assessee on merit.

3. The Ld. D.R did not raise any objection.

4. We have gone through the order of the Ld. CIT(A) and find that the Ld. CIT(A) has dismissed the appeal of the assessee on the ground that the assessee opted VSVS scheme dated 12.02.2021 that he offered for VSVS scheme. The contention of the assessee is that he filed an application/ declaration to opt VSVS scheme was against the original penalty order not against the impugned order under appeal. Keeping in view, the above facts, the order passed by the Ld. CIT(A) is hereby set aside and case is restored in the file of Ld. CIT(A) for fresh adjudication on merit. The assessee is directed to place his case before the Ld. CIT(A).

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

Order is pronounced in the open court on 31st December, 2024

Sd/-

Sd/-

(Rajesh Kumar/राजेश कुमार)

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)

Accountant Member/लेखा सदस्य

Judicial Member/न्यायिक सदस्य

Dated: 31st December, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- M/s Salasar Holdings Pvt. Ltd., (successor to Greenrose Commodities Pvt. Ltd.), 8, Lyonds Range, Ground Floor, Kolkata-700001.
2. Respondent – ITO, Ward-13(2), Kolkata
3. Ld. CIT(A)-NFAC, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata