

**IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA No. 179/Agr/2022
(Assessment Year 2017-18)**

Shri Ram Nath Goyal A-220/5, Kamla Nagar, Agra, 282005	Vs.	ACIT, Circle-2(1)(1) Aaykar Bhawan Agra 282002
स्थायीलेखासं./जीआइआरसं./PAN/GIR No:AFJPG9575Q		
Appellant	..	Respondent

Appellant by :	Sh. Anurag Sinha, Adv.
Respondent by :	Sh. Shalender Shrivastava, Sr. DR

Date of Hearing	10.02.2025
Date of Pronouncement	10.02.2025

ORDER

PER SATBEER SINGH GODARA, JUDICIAL MEMBER:

This assessee's appeal for assessment year 2017-18 arises against Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre (in short, the "CIT(A)/NFAC"), Delhi's DIN and Order No. ITBA/NFAC/S/250/2022-23/1044793941(1) dated 18.08.2022, in proceedings u/s 143(3) of the Income-tax Act, 1961, [hereinafter referred to as the 'Act'].

2. Heard both the parties at length. Case file perused.

3. Both the parties submits at the time of hearing that the CIT(A)/NFAC's impugned lower appellate order has not adjudicated the assessee's lower appeal on merits as contemplated under Section 250(6) of the Act on the ground that it had already opted for settlement under the Direct Tax Vivad se Vishwas Scheme, 2020.

4. The assessee's case before us is that he had in fact filed for settlement in consequential penalty than the quantum proceedings which has gone un-rebutted from the revenue side. We accordingly direct the learned CIT(A)/NFAC to decide the assessee's lower appeal afresh within three effective opportunities of hearing.

5. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 10.02.2025

Sd/-
(Manoj Kumar Aggarwal)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Dated 10.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT AGRA