

**आयकर अपीलीय अधिकरण, रायपुर न्यायपीठ, रायपुर**

**IN THE INCOME TAX APPELLATE TRIBUNAL RAIPUR BENCH, RAIPUR**

श्री पार्थ सारथी चौधरी, न्यायिक सदस्य एवं श्री अरुण खोड़पिया, लेखा सदस्य के समक्ष।

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JM & SHRI ARUN KHODPIA, AM

**आयकर अपील सं. / ITA No: 190/RPR/2025**

**(निर्धारण वर्ष Assessment Year: 2011-12)**

Shri Jainarayan Hariram Goel Charitable Trust, Near Patidar Bhawan, New Timber Market, Fafadih, Raipur Ganj, SO, Raipur, Chhattisgarh, India	V s	Deputy Commissioner Income Tax (Exemption), Bhopal
<b>PAN: AAATJ9294P</b>		
<b>(अपीलार्थी/Appellant)</b>	.	<b>(प्रत्यर्थी / Respondent)</b>
निर्धारिती की ओर से /Assessee by	:	None (VSVS Application)
राजस्व की ओर से /Revenue by	:	Dr. Priyanka Patel, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	13.05.2025
घोषणा की तारीख/Date of Pronouncement	:	20.05.2025

**आदेश / ORDER**

**Per Arun Khodpia, AM:**

The present appeal filed by the assessee is directed against the order passed by the Commissioner of Income-Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 13.01.2025, for the Assessment Year 2011-12, under section 250 of the Income Tax Act, 1961 (in short "the Act"), which in turn arises from the order passed by the Asstt. Commissioner of Income Tax (Exemption), Circle- Raipur, (in short "Ld. AO"), u/s 147 r.w.s. 143(3) of the Act, dated 28.12.2017.

2. The assessee has assailed the impugned order on the following grounds of appeal:

1. *The order passed by the Ld. Commissioner of Income Tax Appeals) ('CIT(A') (NFAC) is bad in law and facts.*
2. *On the facts and circumstances of the case, the Learned CIT(A)(NFAC) has erred in upholding the order of the Learned Assessing Officer ('AO'), wherein the Assessing Officer has incorrectly initiated the re-assessment proceedings for the second time without a valid reason to believe. The reopening of the assessment without a legitimate reason to believe is contrary to the provisions of the law and, as such, the re-assessment proceedings are liable to be quashed.*
3. *On the facts and circumstances of the case, the Learned CIT(A)(NFAC) has erred in upholding the order of the Learned AO, wherein the AO erred by passing the order without providing the copies of document/enquiry report on which the AO has relied upon while forming the reason to believe and thus has violated the principal of natural justice. Any order passed against the principal of natural justice is bad in law.*
4. *On the facts and circumstances of the case, the Learned CIT(A)(NFAC) has erred in upholding the order of the Learned AO, wherein the AO erred in making addition of Rs.70,00,000 on account of unexplained cash credit us 68. The addition is unjustified, unwarranted and uncalled for.*
5. *The appellant reserves the right to add, amend or alter any grounds of appeal at any time of hearing.*

3. In this case, the assessment of assessee was completed u/s 147 r.w.s. 143(3) of the Act, wherein several issues were raised by the Ld. AO and after deliberated on the issue in consideration to the submissions by the assessee, Ld. AO had made additions of Rs. 70,00,000/- u/s 68 of the Act on account of unexplained cash credits received by the assessee during the year under consideration. The matter, thereafter, had been carried by way of

an appeal before the First Appellate Authority. In disposal of the appeal, Ld. CIT(A) had decided the issues raised against the assessee with the following observations:

6. **Decision:** *I have considered the facts of the case, written submission and case laws relied upon by the appellant as against the observations and findings of the AO in the assessment order. The submissions and contentions of the appellant are discussed and decided as under:*
- 6.1 **Ground No.1:** *In this ground the appellant has challenged the addition worth Rs. 70,00,000 made by the AO u/s 68 of the Income Tax Act. The appellant is a trust and information was received from CIT Exemption, Kolkata that the appellant had received accommodation entries worth Rs. 65,00,000 from M/s Herbicare Healthcare Bio-Herbal research Foundation, Kolkata and Rs. 5,00,000 from M/s Sethi Trust, Kolkata . The appellant had received these entries as donations. Detailed enquiry was conducted by Investigation Wing Kolkata and CIT Exemption, Kolkata. On the basis of the information, the case was reopened u/s 147 of the Income Tax Act. Hence the AO had got valid reasons to reopen this case. The AO provided the appellant various opportunities to explain the transactions but the appellant failed to do so, hence the AO made the addition.*
- 6.1.1 *Now before me in the appellate proceedings, the appellant has filed written submission. I have gone through the written submission. The appellant has mentioned that the registration u/s 12AA of the Income Tax Act was cancelled by the CIT Exemption, Bhopal. On the directions of Hon. ITAT, the cancellation was reexamined by the CIT Exemption, Bhopal. The appellant has argued that it has received genuine donations from M/s Herbicare Healthcare Bio-Herbal research Foundation, Kolkata and M/s Sethi Trust, Kolkata. I have gone through the various submissions made by the appellant but no effort has been made to controvert the findings of the AO regarding the creditworthiness of the two parties, which have given donation. The AO has relied upon the various statements recorded during the course of survey u/s133A. The statement of Mr. SwapanRanjan Gupta was recorded and he clearly admitted that bogus donations were provided from M/s. Herbicare Healthcare Bio-Herbal research Foundation, Kolkata. The Investigation Wing Kolkata had also done investigation and given the finding about the accommodation entries given by these two parties. Hence the addition of- the AO is confirmed and appeal of the appellant is dismissed.*
- 6.2 **Ground No.2:** *This ground is consequential /general in nature.*

4. Aggrieved with the aforesaid decision by the First Appellate Authority, assessee preferred an appeal before us, which is under consideration.

5. At the outset, it is brought to our notice by the registry that there was no representation on behalf of the assessee during the hearing on 13.05.2025, however, an application has been submitted by the Counsel of the assessee, stating that the assessee has opted for Direct Tax Vivad Se Vishwas Scheme (“DTVSVS”), 2024 with the intent to resolve the dispute permanently and have therefore, filed Form No.1 as declaration under the said scheme. It is requested in the application to keep the proceedings undergoing before the Tribunal in abeyance until the necessary compliances under the DTVSVS, 2024 are completed. The copy of application submitted by the counsel of the assessee, is extracted as under:

*File*  
*13/05/25*

BEFORE HON'BLE MEMBER OF INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH (DB BENCH), RAIPUR

Name of Assesse : Shri Jainarayan Hariram Goel Charitable Trust,  
New timber market, Fafadih,  
Raipur (C.G.)  
PAN-AAATJ9294P

Appeal No. : ITA/ 190/ RPR/ 2025

Assessment Year : 2011-12


Date of Hearing : 13.05.2025

Subject : Opted for Direct Tax VSVS, 2024.

----- \*\*\*\*\* -----

1. That the case of the assessee company is fixed for hearing on 13.05.2025.
2. The appellant has opted for the Vivad Se Vishwas Scheme, 2024, with the intent to resolve the dispute permanently. In this regard, the assessee has submitted Form 1 as a declaration under the said scheme. Copy of form 1 is enclosed herewith for your ready reference.
3. It is therefore requested to the Hon'ble Bench to keep the present proceeding in abeyance until the necessary compliances under the Vivad Se Vishwas Scheme, 2024 are completed.

Thanking You,

  
(CA Dimple Warlyani)  
Counsel for the Assessee

PLACE : RAIPUR  
DATE : 05.12.2025

**6.** Though in present case, it is submitted that the assessee had already initiated the proceedings under DTVSVS, 2024 by filing Form 1, in order to settle the dispute involved in the captioned appeal. The assessee had requested to keep the appellate proceedings in abeyance on account of its preference to go for DTVSVS-2024, but we are not inclined to accept such request. Rather, we find it appropriate to dismiss the appeal of the assessee, treating the same as withdrawn, as the assessee had already filed Form 1 by opting the alternate remedy available under DTVSVS-2024, thus, there is no need to keep the matter pending for adjudication on merits.

**7.** Per contra, Dr. Priyanka Patel, Sr. DR, on behalf of the revenue, did not raise any objection, if the present appeal is dismissed as withdrawn.

**8.** Considering the aforesaid factual position, we dismiss the appeal as withdrawn.

**9.** Before parting, we may herein observe that in case the order under DTVSVS-2024 for full and final settlement of tax arrears in "Form 4" is not passed by the designated authority, then the assessee will remain at a liberty to seek restoration of the subject appeal.

10. Resultantly, the appeal filed by the assessee is **dismissed** as withdrawn in terms of the aforesaid observations.

Order pronounced in the open court on 20/05/2025.

**Sd/-**  
**(PARTHA SARATHI CHAUDHURY)**  
न्यायिक सदस्य / JUDICIAL MEMBER

**Sd/-**  
**(ARUN KHODPIA)**  
लेखा सदस्य / ACCOUNTANT MEMBER

**रायपुर/Raipur; दिनांक Dated 20/05/2025**  
Vaibhav Shrivastav

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant- Shri Jainarayan Hariram Goel Charitable Trust, Raipur
2. प्रत्यर्थी / The Respondent- DCIT(Exemption), Bhopal
3. The Pr. CIT, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर/ DR, ITAT, Raipur
5. गार्ड फाईल / Guard file.

// सत्यापित प्रति True copy //

आदेशानुसार/ BY ORDER,

**(Senior Private Secretary)**  
आयकर अपीलीय अधिकरण, रायपुर/ITAT, Raipur