



आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणेमें।

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "A" :: PUNE**

**BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

आयकर अपील सं. / ITA No.2255/PUN/2025

निर्धारण वर्ष / Assessment Year: 2013-14 24Q Q4

| | | |
|--|--------|---------------------|
| Hazrat Fatema Girls High School, Irfan Nagar, Qudwai Nagar, Nanded – 431604. | V s | CIT TDS, Nashik. |
| PAN: NSKHO1795D | | |
| Appellant/ Assessee | | Respondent /Revenue |

आयकर अपील सं. / ITA No.2259/PUN/2025

निर्धारण वर्ष / Assessment Year: 2015-16 24Q Q3

| | | |
|--|--------|---------------------|
| Hazrat Fatema Girls High School, Irfan Nagar, Qudwai Nagar, Nanded – 431604. | V s | CIT TDS, Nashik. |
| PAN: NSKHO1795D | | |
| Appellant/ Assessee | | Respondent /Revenue |

आयकर अपील सं. / ITA No.2264/PUN/2025

निर्धारण वर्ष / Assessment Year: 2015-16 24Q Q2

| | | |
|--|--------|---------------------|
| Hazrat Fatema Girls High School, Irfan Nagar, Qudwai Nagar, Nanded – 431604. | V s | CIT TDS, Nashik. |
| PAN: NSKHO1795D | | |
| Appellant/ Assessee | | Respondent /Revenue |



आयकर अपील सं. / ITA No.2267/PUN/2025

निर्धारण वर्ष / Assessment Year: 2015-16 24Q Q4

| | | |
|--|--------|---------------------|
| Hazrat Fatema Girls High School, Irfan Nagar, Qudwai Nagar, Nanded – 431604. | V s | CIT TDS, Nashik. |
| PAN: NSKHO1795D | | |
| Appellant/ Assessee | | Respondent /Revenue |

आयकर अपील सं. / ITA No.2268/PUN/2025

निर्धारण वर्ष / Assessment Year: 2015-16 24Q Q1

| | | |
|--|--------|---------------------|
| Hazrat Fatema Girls High School, Irfan Nagar, Qudwai Nagar, Nanded – 431604. | V s | CIT TDS, Nashik. |
| PAN: NSKHO1795D | | |
| Appellant/ Assessee | | Respondent /Revenue |

| | |
|-----------------------|--|
| Assessee by | Shri Y S Nagla |
| Revenue by | Smt Neha Thakkar – Virtual on Rotation Duty |
| Date of hearing | 22/01/2026 |
| Date of pronouncement | 23/01/2026 |

आदेश/ ORDER

PER BENCH :

These five appeals filed by the Assessee are against the separate orders of Id.Addl./Joint Commissioner of Income Tax(Appeal)-12, Delhi passed under section 250 of the Income Tax Act, 1961 for the A.Y.2013-14 24Q Q4, A.Y.2015-16 24Q Q3, A.Y.2015-16 24Q Q2, A.Y.2015-16 24Q Q4 and A.Y.2015-16 24Q Q1; all dated 30.07.2025 For the sake of convenience, these five



appeals were heard together and are being disposed of by this common order. We treat appeal in ITA No.2264/PUN/2025 as lead appeal. The Assessee has raised the following grounds of appeal : :

“1. The finding of CIT (A) in the order in Para No. 4 (A) is as:

Against the order of the A.O. u/s 200A(1) of the Act, the appellant has filed this appeal. Notices u/s 250 of the Act were issued to the appellant electronically in E proceeding/ITBA facility. It has been noted from the appeal record that the appellant requested to withdraw the appeal vide Submission dated 18.01.2024, the appellant has stated.

"We have submitted appeal in Form 35 for A.Y. 2015-16 on 22.03.2020.

The acknowledgement Number 328615820220320. Subsequently amnesty scheme launched by Income Tax Department known as Direct Tax Vivad Se Vishwas Scheme 2020. We have applied in Form No. 1 and 2 to avail the benefit of Vivad Se Vishwas Scheme. Thereafter the department was not issued Form 3 (Acceptance of Form No. 1 and 2) So we were unable to submit Form No. 4 consequently the department have not issued Form No. 5. Looking to the above situation our appeal will continue for normal hearing with Appellate Authority. We are again enclosing herewith Form No. 35 along with all the documents which was forwarded with the same."

In the above finding, CIT (A) understood that our application for Form No. 1 and 2 submitted by us under the Vivad Se Vishwas Scheme, 2020 was accepted, so in the proceeding of appeal, and demanded for Form 3, 4 and 5 as per his letter DIN & Notice No. ITBA/APL/F/APL_1/2023-24/1059805858(1) dated 17.01.2024.

In the reply, we have submitted our submission through Portal on 18.01.2024, wherein we have clearly mentioned that our Application in Form 1 and 2 submitted under the Vivad Se Vivad Scheme, 2020 have



not been considered under the scheme because our appeal filing date was 22 03.2020 and the Scheme was applicable to the Assessee who have submitted their appeal before 31.01.2020.

Due to this technical problem, Form Number 3 was not issued to us Therefore, we were not able to deposit the amount and submit Form No. 4. Consequently, Form No. 4 was not submitted by us, and the issue of Form No. 5 does not arise.

It is very clearly mentioned that our application was not accepted in the Vivad Se Vishwas Scheme. 2020, so our appeal is to be continued in the Appeal Proceeding, for which we have submitted an Appeal in the Form No 35 22.03.2020. Copy of Acknowledgment Number 904528691180124 attached herewith for your perusal. on

The CIT(A) announced that the applicant has become infructuous and ordered as appeal may be treated as dismissed for statistical purposes. In the above circumstances, we request you kindly consider the facts of the case and consider our appeal.

We rely upon DIN and order number ITBA/NFAC/S/250/2021-22/1037595246(1) dated 08.12.2021 in the case of AADHAR HOSPITAL ORTHOPEDIC VIBHAG (TAN PNEA11550A) by NATIONAL FACELESS APPEAL CENTRE (NFAC), DELHI (Copy attached).”

Findings & Analysis :

2. We have heard both the parties and perused the records. In this case, order u/s.250 of the Income Tax Act, 1961 was passed on 30.07.2025 and appeal was filed on 30.09.2025. Thus, the appeal filed was within the statutory time. Ld.Addl./JCIT(A) in the said order has held as under :



“4. Appellate Finding:

A. Against the order of the A.O. u/s 200A(1) of the Act, the appellant has filed this appeal. Notices u/s 250 of the Act were issued to the appellant electronically in E-proceeding/ITBA facility. It has been noted from the appeal record that the appellant wants to withdraw the appeal vide Submission dated 18.01.2024 the appellant has stated as under:

"We have submitted appeal in Form 35 for A.Y 2015-16 on 22.03.2020. The acknowledgement Number 328615820220320. Subsequently amnesty scheme launched by Income Tax Department known as Direct Tax Vivad Se Vishwas Scheme 2020. We have applied in Form No. 1 and 2 to avail the benefit of Vivad Se Vishwas Scheme. Thereafter the department was not issued Form 3 (Acceptance of Form No. 1 and 2) So we were unable to submit Form No. 4 consequently the department have not issued Form No. 5. Looking to the above situation our appeal will continue for normal hearing with Appellate Authority. We are again enclosing herewith Form No. 35 along with all the documents which was forwarded with the same."

B. The above facts show that the grounds of appeal raised by the appellant has become infructuous as assessee has opted for VSVS 2020 and requested to withdraw his appeal. Hence, the grounds of appeal may be treated dismissed for statistical purposes.

C. Further in view of the facts that appellant has opted for VSVS 2020 appeal proceeding for AY-2019ME the instant 16 is here by Dropped TAX DEPAR.”

3. Ld.AR submitted that though Assessee had filed Form No.1 to avail Direct Tax Vivad se Vishwas Scheme Benefit, but due to some reasons, Form No.5 has not been issued by Department. This fact was brought to the notice of Id.CIT(A) and Id.CIT(A) was requested to decided the appeal on merits.



4. In this case, ld.CIT(A) has dismissed the appeal without discussing the merits of the case on the ground that Assessee had filed Form No,1 and 2 to avail benefits of Direct Tax Vivad se Vishwas Scheme. It is a fact that Assessee informed the ld.CIT(A) that Form No.5 has not been issued. In spite of this, ld.CIT(A) dismissed the appeal. Ld.CIT(A) in this case could have verified these facts from the concerned Pr.CIT, but he preferred a shortcut to dismiss the appeal. Be it as it may be, the ld.CIT(A) has erred in not deciding the grounds of appeal raised by Assessee. Accordingly, we direct ld.CIT(A) to decide the grounds of appeal raised by Assessee on merits.

5. In this case, it is brought to the notice of the Ld.Addl./JCIT(A) that on identical facts in assessee's own case in ITA No.312 to 315/PUN/2024 ITAT Pune vide order dated 10.07.2023 has decided that 234E is not applicable to period prior to 01.06.2015. The said decision of ITAT Pune is a binding precedence for Ld.Addl./JCIT(A). Therefore, Ld.Addl./JCIT(A) shall follow the decision of ITAT Pune in Assessee's own case while deciding the current appeal on merits. Accordingly, order of ld.Addl./JCIT(A) is



set-aside to Id.Addl./JCIT(A)/Id.CIT(A) for denovo adjudication. Ld.Addl./JCIT(A)/Id.CIT(A) shall grant opportunity of hearing to the assessee. Assessee shall file necessary details before the Ld.Addl./JCIT(A)/Id.CIT(A). Accordingly, grounds of appeal raised by the Assessee are allowed for statistical purpose.

6. In the result, appeal of the Assessee is allowed for statistical purpose.

ITA Nos.2255, 2259, 2267 & 2268/PUN/2025(04 Appeals)

7. Since we have decided the lead appeal i.e.main appeal set-aside to Id. CIT(A), the same shall apply *mutatis-mutandis* to these four appeals also. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

8. To sum up, all five appeals filed by the Assessee are allowed for statistical purpose.

Order pronounced in the open Court on 23 January, 2026.

Sd/-
VINAY BHAMORE
JUDICIAL MEMBER

Sd/-
Dr.DIPAK P. RIPOTE
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 23 Jan, 2026/ SGR



आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

/ / TRUE COPY / /

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.