

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "A", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
And  
SHRI JAGADISH, ACCOUNTANT MEMBER**

**ITA No.6885/M/2025  
Assessment Year: 2018-19**

<b>Akshaj Enterprises LLP, 81-B Mittal Court, 224, Nariman Point, Mumbai – 400021.</b>	<b>Vs.</b>	<b>ITO Ward 17(1)(1), KautilyaBhavan, Room No.106, 1<sup>st</sup> Floor, C-41 to C-43, G Block, BandraKurla Complex, Bandra (East), Mumbai – 400051.</b>
(Appellant)		(Respondent)

**PAN: AARFA 5824 B**

**Present for:**

Assessee by : Ms. Mokhsa Mehta, Ld. AR (virtual)  
Revenue by : Shri Surendra Mohan, Ld. SR. DR

Date of Hearing : 25.02.2026  
Date of Pronouncement : 27.02.2026

**O R D E R**

**Per:Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Assessee against the order dated 22.08.2025, impugned herein, passed by the National Faceless Appeal Centre (NFAC)/Ld. Commissioner of Income Tax (Appeals) [in short Ld. Commissioner] u/s 250 of the Income Tax Act, 1961 [in short 'the Act'] for the A.Y.2018-19.

**2.** In this case, the Ld. Counsel for the Assessee demonstrated the fact that the Assessee has filed Form No.1 under DTVSV Scheme 2024 for the Assessment Year 2022-23, which ultimately resulted into issuing the Form No.4 and making the payment as well.

**3.** Further, the Ld. Counsel also drew our attention to the screen shot of e-filing portal of the Department (page No.25 of paper book) where from it clearly appears that the declaration under DTVSV Scheme 2024 has been filed and/or available only for Assessment Year 2022-23. Thus, the Ld. Counsel for the Assessee has claimed that no such Form under DTVSV 2024 for Assessment Year under consideration has been filed by the Assessee but the Ld. Commissioner may be inadvertently or overlooking, considered the Form under VSV 2024 filed for Assessment Year 2022-23, as filed for the Assessment Year 2018-19, which is under consideration and consequently dismissed the Appeal of the Assessee being infructuous and withdrawn, as per the DTVSV Scheme 2024.

**4.** The Ld. DR did not refute the aforesaid peculiar facts.

**5.** Considering the peculiar facts and circumstances of the case specific to the effect that the Assessee never opted DTVSV Scheme 2024 for settling the dispute amicably and thus the Appeal of the Assessee filed before the Ld. Commissioner is liable to be decided on merits.

**6.** Hence the impugned order is recalled and/or quashed and case is remanded to the file of the Ld. Commissioner for decision on merits, suffice to say by affording a reasonable opportunity of being heard to the Assessee.

**7.** In the result Assessee's Appeal is allowed for statistical purposes.

**Order pronounced in the open court on 27.02.2026.**

**Sd/-  
(JAGADISH)  
ACCOUNTANT MEMBER**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

M. RanganathVithal  
Sr. Private Secretary.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.