





<p><u>Answer</u></p>	<p>payment of admitted tax before filing ROI and the assessment on such non-est return is void-ab-initio (iii) deductions towards indexed cost of construction of superstructures, cost of improvements, brokerage &amp; commission ought to have been given. The assessee filed declaration claiming Rs. Rs.1,08,49,410/- as disputed income. Later the assessee paid taxes portion (excluding interests) and the appeal filed is considered as maintainable by the CIT(A). Now the question is ... whether, the disputed income has to be considered at Rs.8,45,820/- or at Rs. Rs.1,08,49,410/-.</p> <p>Since CIT(A) has considered the appeal as maintainable considering the assessee's compliance to other conditions of the scheme, the disputed arrears should mean taxes and interest as assessed by the AO (on an assessed income of Rs.1.08 crore) and pending before the CIT(A).</p>
<p><u>Question No 5</u></p> <p><u>Answer</u></p>	<p>The assessee has failed to workout &amp; pay interest u/s.234A, B &amp; C at the time of filing ROI. Later, scrutiny assessment was completed assessing the income at higher income against returned income. Appeals are also pending on specified date. The assessee does have to pay interest u/s.234 on returned income along with disputed tax. Appeal is pending &amp; the assessee also opted for VSVS. Is it wrong?</p> <p>Assessee can avail VsV as appeal is pending.</p>
<p><u>Question No 6</u></p> <p><u>Answer</u></p>	<p>In between income assessed and finalization appeal, there is a RAP objection which is to be accepted. Appeal is pending &amp; parallelly the assessee has also opted for VSV. Can we take action u/s.263/147/154?</p> <p>Yes. There is no bar to take action u/s.263/147 if it is on a different issue other than the issue which is pending in appeal and for which assessee has opted for VsV Scheme.</p>

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