

IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI B R BASKARAN, ACCOUNTANT MEMBER

ITA Nos.1388 to 1390/Bang/2019
Assessment years : 2013-14 to 2015-16

Shri Murali Manohar Saraf, No.747/42, Saraswati Nilaya, 5 th Main Road, 4 th Cross, Vijayanagar, Bengaluru – 560 011. PAN: ABPPS 0660Q	Vs.	The Assistant Commissioner of Income Tax, Central Circle 1(1), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	None
Respondent by	:	Smt. R. Premi, Jt.CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	02.06.2020
Date of Pronouncement	:	02.06.2020

ORDER

Per Bench

The assessee has filed these appeals challenging the common order dated 30-04-2019 passed by Ld CIT(Appeals)-11, Bengaluru and they relate to the assessment years 2013-14, 2014-15 and 2015-16. The assessee is aggrieved by the decision of Ld CIT(A) in confirming the penalty of Rs.2.69 lakhs, Rs.3.99 lakhs and Rs.6.15 lakhs levied by the Assessing Officer u/s 271(1)(c) of the Income-tax Act,1961 [the Act] respectively for AYs 2013-14, 2014-15 and 2015-16.

2. None appeared on behalf of the assessee. However, the assessee has furnished a letter dated 30th April, 2020 and in that letter, *inter alia*, it is stated as under:-

“2. The appellant has filed Form 1 and 2 under The Direct Tax Vivad Se Vishwas Act on 30-05-2020 with respect to above appeals and Form 3 is being awaited. A copy of the screenshot from the Income tax Portal evidencing filing of Forms is enclosed. Once, Form-3 is issued, I will be withdrawing the above appeals filed before the honourable Tribunal.”

Accordingly the assessee has prayed for adjournment of these appeals.

3. The Ld D.R, however, submitted that the assessee has to withdraw the pending appeals after filing Form VSV1 as per Vivad Se Vishwas Scheme 2020. Thereafter, the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined by the tax official to the department. She submitted that the Form no.3 shall be issued to the assessee in due course and accordingly she submitted that these appeals of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.

4. We heard Ld D.R and perused the record. Since the assessee has opted for Vivad Se Vishwas Scheme, 2020, the appellant would be moving application for withdrawing the present appeals filed before the Tribunal in due course. Since the assessee has already filed the necessary applications before the tax authorities under the above said scheme, we are of the view that no purpose will be served in keeping these appeals pending. Accordingly we dismiss all these appeals of the assessee as withdrawn.

5. The assessee has stated that he has not received Form no.3, in which the tax amount to be paid by the assessee shall be intimated by the department. Hence the assessee has sought adjournment till the time

Form no.3 is received from the department, meaning thereby, the assessee wants to make sure that the tax liability mentioned by him in Form no.1 should get confirmed by the revenue. Under these set of facts, since we have dismissed the appeals, the assessee is given liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

6. In the result, all the three appeals of the assessee are dismissed as withdrawn.

Pronounced in the open court on this 2nd day of June, 2020.

Sd/-

Sd/-

(N V VASUDEVAN)
VICE PRESIDENT

(B R BASKARAN)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 2nd June, 2020.

/Desai S Murthy /

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Assistant Registrar
ITAT, Bangalore.