

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES : "A", BANGALORE**

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

**ITA No.1391(Bang)/2019
(Assessment Year : 2013-14)**

Ms. Kavitha Pai,
No.9/A, Ashwin, 8th Main, RMV Extension,
Bangalore-560 052
PAN No.ALGPP5052J

Appellant

Vs

The Income Tax Officer,
Ward-1(2)(4),
Bangalore

Respondent

Appellant by : None

Revenue by : Shri Priyadharshini Misra, JCIT

Date of hearing : 15-06-2020

Date of pronouncement : -06-2020

ORDER

PER B.R.BASKARAN, ACCOUNTANT MEMBER :

The assessee has filed this appeal challenging the order dated 25-01-2019 passed by Ld CIT(A)-2, Bengaluru and it relates to the assessment year 2013-14. The grounds of appeal urged by the assessee show that she is aggrieved by the decision of Ld CIT(A) in confirming rejection of claim of set off of long term capital loss against house property income and also confirming the disallowance made u/s 14A of the Act, 1961.

2. None appeared on behalf of the assessee. However, the assessee has sent an email to the registry on 09th day of June, 2020 seeking adjournment and the same reads as under:-

“With reference to the above appeal, hearing has been fixed on 15-06-2020

We would like to inform you that appellant has sought to apply for VIVAD SE VISWAS Scheme and has applied form1 & 2 (E Filed Receipt No.3485 22160080620).The outcome/acceptance of the application is pending with the Department.

Under these circumstances, the appellant would like to withdraw the appeal as the original form 1 & 2 have been filed on 08-06-2020. Else the appeal would be continued on rejection of the application by the Department.

Kindly adjourn the same for the future withdrawal of continuation of the appeal.

We request your good self to place this adjournment letter before Hon’ble Member to re-fix the hearing during the month of July, 2020”

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. He submitted that the Form no.3 shall be issued to the assessee in due course and accordingly he submitted that this appeals of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.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 appeal 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 this appeal of the assessee as withdrawn.

5. We notice that 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 appeal, 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, the appeal of the assessee is dismissed as withdrawn.

Pronounced in the open Court on 15-06-2020

(N.V.VASUDEVAN)
VICE PRESIDENT

Place: Bangalore

Dated:

***am**

Copy of the Order forwarded to:

- 1.Appellant;
- 2.Respondent;
- 3.CIT;
- 4.CIT(A);
- 5.DR
- 6.Guard File

(B.R.BASKARAN)
ACCOUNTANT MEMBER

By Order

Asst.Registrar