

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

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.2050/Bang/2019
Assessment year : 2014-15

CSB Bank Ltd., (formerly The Catholic Syrian Bank Ltd.), B B Road, Near Old Bus Stand, Devanahalli – 562 110. PAN : AABCT 0024 D	Vs.	The ACIT, CPS – TDS, Ghaziabad.
APPELLANT		RESPONDENT
Assessee by	:	None
Revenue by	:	Shri. Tshering Ongdu, Addl. CIT (DR)(ITAT), Bengaluru
Date of hearing	:	22.06.2020
Date of Pronouncement	:	01.07.2020

ORDER

Per A. K. Garodia, AM:

This appeal is filed by the assessee and it is directed against the order of learned CIT(A)-10, Bengaluru, dated 29.07.2019 for Assessment Year 2014-15 and such order is in the proceedings initiated by the AO for raising demand under section 234E of the Income Tax Act, 1961 (hereinafter called ‘the Act’), in respect of quarter 4 of Financial Year 2013-14.

2. As per letter dated 18.06.2020 submitted before this Tribunal, this was submitted by the assessee before the Tribunal that the assessee has already filed Form 1 and Form 2 for settling the case under Direct Tax Vivad se Vishwas Scheme, 2020. It is also requested by the assessee in the said application that the hearing be kept in abeyance, as the present appeal would be withdrawn, as required under the Vivad se Vishwas Scheme, 2020.

3. Learned DR of the Revenue submitted that the assessee has to withdraw the pending appeal, after filing Form 3CB as per the Vivad se Vishwas Scheme, 2020 and submit its proof along with the proof of payment of tax as determined by the officials of the Tax Department. It was also submitted by learned DR of the Revenue that Form 3 shall be issued to the assessee in the due course and it was submitted that the appeal of the assessee may be dismissed as withdrawn by the assessee because in any case, the assessee is required to withdraw the appeal.

4. We heard Ld DR 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 this appeal pending. Accordingly, we dismiss this appeal of the assessee as withdrawn.

5. In the result, the appeal of the assessee is dismissed as withdrawn.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(PAVAN KUMAR GADALE)

Judicial Member

Sd/-

(A.K. GARODIA)

Accountant Member

Bangalore,

Dated: 01st July, 2020.

/NS/*

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

By order

Assistant Registrar,
ITAT, Bangalore.