

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

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

ITA Nos.1932 to 1944/Bang/2019
Assessment years : 2013-14, 2014-15 and 2015-16

M/s. Raghu Infra Pvt. Ltd., 23, 1 st Cross, 29 th Main, BTM Layout, 1 st Stage, Bengaluru – 560 002. PAN : AAECR 3756 P	Vs.	The Income-Tax Officer (TDS), Ward – 3(1), Bengaluru.
APPELLANT		RESPONDENT
Assessee by	:	None
Revenue by	:	Shri. K. N. Dhandapani, Addl. CIT (DR)(ITAT), Bengaluru
Date of hearing	:	18.06.2020
Date of Pronouncement	:	01.07.2020

ORDER

Per Bench

All these 13 appeals are filed by the assessee and these are directed against separate orders of learned CIT(A)-3, Bengaluru all dated 10.07.2019 and such orders are 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 various quarters of Financial Year 2012-13, 2013-14 and 2014-15. All these appeals were heard together and are being disposed of by way of this common order for the sake of convenience.

2. As per letters dated 16.06.2020 submitted before this Tribunal, this was submitted by the assessee before the Tribunal that the assessee has decided to file an application under Vivad se Vishwas Scheme, 2020 and accordingly

assessee has filed Form 1 and 2 under the said Act on 16.06.2020 and submitted a copy of the screen shot for having filed such forms. It is also submitted by the assessee in the said application that under section 5(1) of the said Act, pending appeals are deemed to have been withdrawn on the issue of Form 3 by the designated authority. It is further submitted that in the present case, such Form 3 has not been received till now and the same is awaited. The assessee requested to keep these appeals pending till such Form 3 is received by the assessee. On the date of hearing, none appeared on behalf of the assessee to pursue the said letter of adjournment. The contents of such letter are as under:-

- “1. In respect of the issue in dispute in appeals, the appellant has opted to file an application under the Vivad Se Vishwas Act, 2020.*
- 2. Accordingly, the appellant has filed Form 1 & 2 under the said Act on 16/06/2020. Copy of the screenshot for having filed the form is enclosed.*
- 3. Under section 5(1) of the Act, the pending appeals are deemed to have been withdrawn on the issue of Form 3 by the designated authority.*
- 4. In the case of the appellant, the Form 3 has not been received and the same is awaited.*
- 5. In the circumstances, it is request that the appeal posted for hearing on 18.06.2020 may kindly be adjourned.”*

3. Learned DR of the Revenue submitted that the assessee has to withdraw the pending appeals after filing Form 3CB as per the Vivad se Vishwas Scheme, 2020 and submit to the Department proof thereof 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 appeals of the assessee may be dismissed as withdrawn as the assessee, in any way, is required to withdraw the appeals.

4. We heard Ld D.R and perused the record. Since the assessee has opted for Vivad Se Vishwas Scheme, 2020, the assessee 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 as per section 254 (2) for recall of the present order in accordance with law, if the assessee intends to do so.

6. In the result, all the 13 appeals of the assessee are 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/*

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.