

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

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

ITA No.2031/Bang/2019  
(Assessment Year: 2011-12)

Shri Rajeev Kumar,  
No.32, Prestige North West County,  
Addeviswanathapura Village, Near Rajakunte,  
Doddaballapura Main Road, Bangalore-560 064  
PAN: ACBPR0577N

....Appellant

Vs.

Dy. Commissioner of Income Tax,  
Circle 4(1)(1), Bangalore.

.....Respondent.

Assessee By:	None.
Revenue By:	Smt. R. Premi, Addl. CIT (D.R)

Date of Hearing :	08.07.2020
Date of Pronouncement :	09.07.2020

**ORDER**

**PER SHRI PAVAN KUMAR GADALE, JM :**

The assessee has filed an appeal against the order of Commissioner of Income Tax (Appeals)-4, Bangalore passed u/s. 143(3) r.w.s. 147 and u/s 250 of the Income Tax Act, 1961.

2. At the time of hearing, none appeared on behalf of the assessee. Whereas, the assessee has filed a letter dt.17.3.2020 with Registry on 18.3.2020 that, the

assessee is intended to settle the litigation by opting for the Vivad se Viswas Scheme, 2020. But, The Learned Departmental Representative submitted that the assessee is required to withdraw the appeal due to option of the scheme and prayed for dismissal of the assessee appeal as withdrawn..

3. We heard learned Departmental Representative and perused the material on record. Since the assessee has opted for Vivad Se Vishwas Scheme, 2020, the assessee would be moving an application for withdrawing the present appeal filed before the Tribunal in due course. Whereas, the assessee has already filed consent letter opting for Vivad Se Vishwas Scheme 2020 hence, we are of the view that no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application under section 254(2) of the act to recall the present order in accordance with the provisions of law.

4. In the result, the appeal of the assessee is dismissed as withdrawn.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/-

**(A.K. GARODIA)**  
**ACCOUNTANT MEMBER**

Sd/-

**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Dated: 09.07.2020.

\*Reddy GP

Copy to

1. The Appellant
2. The Respondent
3. CIT (Appeals)
4. Prin. CIT
5. DR, ITAT
6. Guard File.

By order

Assistant Registrar  
Income-tax Appellate Tribunal  
Bangalore