

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "B" JAIPUR

श्री रमेश सी० शर्मा, लेखा सदस्य एवं श्री विजय पाल राव, न्यायिक सदस्य के समक्ष
BEFORE: SHRI RAMESH. C. SHARMA, AM & SHRI VIJAY PAL RAO, JM

आयकर अपील सं./ITA No. 616/JP/2019
निर्धारण वर्ष / Assessment Year : 2013-14

Shri Gyanesh Sharma HUF 26, Jai Jawan Colony-II, Tonk Road, Jaipur-302015.	बनाम Vs.	The ITO, Ward-6(3), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAGHG 0779 J		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by: Shri M.L. Borad (Adv.)
राजस्व की ओर से / Revenue by : Smt. Rooni Pal (JCIT)

सुनवाई की तारीख / Date of Hearing : 27/07/2020
उदघोषणा की तारीख / Date of Pronouncement: 27/07/2020

आदेश / ORDER

PER: VIJAY PAL RAO, J.M.

This appeal by the assessee is directed against the order dated 15.02.2019 of Id. CIT (A), Ajmer for the assessment year 2013-14. Due to prevailing COVID-19 pandemic condition the hearing of the appeals are concluded through video conference.

2. At the time of hearing, the Id. AR has stated at bar that the assessee has already applied for settlement of dispute under "Vivad Se Vishwas Scheme-2020" however, the approval of the competent

authority of the Department on the application filed under "Vivad Se Vishwas Scheme-2020" is awaited. The Id. AR has thus submitted that the assessee will withdraw the present appeal once the application is approved by the competent authority. The Id. DR has not disputed that the assessee has applied under "Vivad Se Vishwas Scheme-2020".

2.1 Accordingly, in view of the above facts that the assessee has already opted to settle the dispute and tax liability under "Vivad Se Vishwas Scheme-2020" the appeal of the assessee becomes infructuous. Hence, the appeal of the assessee is dismissed as not maintainable. We may clarify that in case the application of the assessee filed under "Vivad Se Vishwas Scheme-2020" is not approved or rejected by the competent authority, the assessee shall have liberty to get the present appeal revived by filing Miscellaneous application.

In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 27/07/2020.

Sd/-
(रमेश सी० शर्मा)
(Ramesh. C. Sharma)

लेखा सदस्य / Accountant Member
जयपुर / Jaipur

दिनांक / Dated:- 27/07/2020.

*Santosh.

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

Sd/-
(विजय पाल राव)
(Vijay Pal Rao)
न्यायिक सदस्य / Judicial Member

1. अपीलार्थी / The Appellant- Shri Gyanesh Sharma HUF, Jaipur.
2. प्रत्यर्थी / The Respondent- ITO, Ward-6(3), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File {ITA No. 616/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar