

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH  
BENCH "A", CHANDIGARH

(VIRTUAL COURT)

श्री एन.के.सैनी, उपाध्यक्ष एवं श्री संजय गर्ग, न्यायिक सदस्य  
BEFORE: SHRI. N.K.SAINI, VP & SHRI , SANJAY GARG, JM

आयकर अपील सं./ ITA NO. 1363/Chd/2018

निर्धारण वर्ष / Assessment Year : 2013-14

Shri Sanjay Kumar Gupta, HUF 164, Mahian Street, Ghass Mandi, Ludhiana.	बनाम	The ITO, Ward 2(3), Ludhiana.
स्थायी लेखा सं./PAN NO: AACHS1122H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Sudhir Sehgal, CA

राजस्व की ओर से/ Revenue by : Shri Daya Inder Singh Sidhu, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 30.07.2020

उद्घोषणा की तारीख/Date of Pronouncement : 30.07.2020

**आदेश/Order**

**PER N.K. SAINI, VICE PRESIDENT**

This is an appeal filed by the assessee against the order of the Ld. CIT(A)-1, Ludhiana dated 28.08.2018.

2. The ld. counsel for the assessee furnished an application for withdrawal of this appeal stating therein as under:

*Sub: Request for withdrawal of appeal as filed vide ITA No. 1363/CHD/2018*

*With regard to the captioned subject, it is very humbly submitted that for the A.Y 2013-14, the Appellant has opted for Vivad se Vishwas Scheme, 2020 and had filed Form 1 & 2 with Worthy PCIT, ludhiana on 21.05.2020. The Worthy PCIT-I, Ludhiana has also issued Form 3 dated 25.06.2020 as per copy enclosed and now the Appellant is required to file Form 4 along with the evidence of withdrawal of appeal.*

*Thus, in view of the above, it is requested before your goodself to kindly allow the appellant to withdraw the appeal filed with Hon'ble ITAT.*

*Thanking You*

*Yours Faithfully*

*For M/s Sanjay Kumar Gupta HUF  
Sd/-  
Sanjay Kumar (Karta)”*

3. During the course of hearing the ld. counsel for the assessee submitted that since the assessee has availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has since issued Form 3 bearing Certificate No. 367188820250620, in response to the application filed by the assessee, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeal of the assessee may be allowed to be withdrawn.

4. The ld. Sr. DR did not object if appeal of the assessee is dismissed as withdrawn.

5. In view of the above the appeal of the assessee is dismissed as withdrawn.

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

Order pronounced in the open Court on 30.07.2020

Sd/-

**संजय गर्ग  
(SANJAY GARG )**

**न्यायिक सदस्य/ Judicial Member  
Poonam**

Sd/-

**एन.के.सैनी,  
( N.K. SAINI)**

**उपाध्यक्ष / VICE PRESIDENT**

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File