

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

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

ITA Nos.2562 & 2563/Bang/2017
Assessment Years: 2013-14 & 2014-15

M/s. IBC Knowledge Park Private Limited No.150, Diamond District Tower B, Pent House Old Airport Road Bangalore-560 008 PAN NO : AABCI0816L	Vs.	Deputy Commissioner of Income-tax Circle 3(1)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Shri C. Sandeep, A.R.
Respondent by	:	Shri Priyadarshi Mishra, D.R.

Date of Hearing	:	18.08.2020
Date of Pronouncement	:	18.08.2020

ORDER

PER G. Manjunatha, Accountant Member:

These appeals filed by the assessee are directed against the order of CIT(A)-3, Bengaluru dated 12.10.2017 for the assessment years 2013-14 & 2014-15.

2. At the time of hearing, the Ld A.R submitted that the assessee has filed applications under the Direct Tax Vivad Se Vishwas Act, 2020 and is waiting for the certificate in Form No.3 from the Pr. CIT. Accordingly the Ld A.R submitted that the matter may be kept pending.

3. The Ld D.R, however, submitted that the assessee has to withdraw the pending appeals after filing Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter, the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined by the tax official to the department. He submitted that the Form no.3 shall be issued to the assessee in due course and accordingly he submitted that the appeals of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeals.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 the parties and perused the record. Since the assessee has opted for Vivad Se Vishwas Scheme, 2020, the appellant would be moving applications 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 Accordingly, we dismiss the appeals of the assessee as withdrawn.

5. The Ld A.R, however, submitted that the assessee may be given liberty to move application for recall of the order, as the application of the assessee is yet to be accepted by the department. We notice that 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, it appears that 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 for recall of the present order in accordance with the law, if the assessee intends to do so.

6. In the result, the appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open court on 18th Aug'20

Sd/-
(N.V. Vasudevan)
Vice President

Sd/-
(G. Manjunatha)
Accountant Member

Bangalore,
Dated 18th Aug, 2020.
VG/SPS

Copy to:

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

By order

Asst. Registrar, ITAT, Bangalore.