

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

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No. and Assessment Year	APPELLANT	RESPONDENT
1389/Bang/2018 2013-14	M/s. VHBC Delhi Value Homes Pvt. Ltd., 74 and 75, Millers Road, Vasantha Nagar, Bengaluru – 560 052. PAN : AADCV 3423 E	ACIT, Circle –7(1)(2), Bengaluru.
1370/Bang/2018 2012-13	M/s. Value & Budget Housing Corporation Pvt. Ltd., HM Strafford House, #19/4, 3 rd Floor, 7 th Cross, Vasantha Nagar, Off. Miller’s Road, Bengaluru – 560 052. PAN : AACCV 7868 G	DCIT, Circle – 7(1)(2), Bengaluru.
1276/Bang/2018 2011-12	M/s. Value & Budget Housing Corporation Pvt. Ltd., 74 and 75, Millers Road, Vasantha Nagar, Bengaluru – 560 052. PAN : AACCV 7868 G	Addl. CIT, Range – 12, Bengaluru.
1387/Bang/2018 2013-14	M/s. VHBC Value Homes Pvt. Ltd., 74 and 75, Millers Road, Vasantha Nagar, Bengaluru – 560 052. PAN : AACCV 7868 G	ACIT, Circle – 7(1)(2), Bengaluru.
1388/Bang/2018 2014-15	M/s. VBHC Value Homes Pvt. Ltd., 74 and 75, Millers Road, Vasantha Nagar, Bengaluru – 560 052. PAN : AACCV 7868 G	ITO, Circle – 7(1)(2), Bengaluru.
1368/Bang/2018 2011-12	M/s. VBHDC Bangalore Value Homes Pvt. Ltd., 74 and 75, Millers Road, Vasantha Nagar, Bengaluru – 560 052. PAN : AADCV 1386 Q	DCIT, Circle – 12(5), Bengaluru.

1323/Bang/2018 2013-14	M/s. VBHDC Bangalore Value Homes Pvt. Ltd., 74 and 75, Millers Road, Vasantha Nagar, Bengaluru – 560 052. PAN : AADCV 1386 Q	ACIT, Circle –7(1)(2), Bengaluru.
1390/Bang/2018 2013-14	M/s. VBHC Mumbai Value Homes Pvt. Ltd., 74 and 75, Millers Road, Vasantha Nagar, Bengaluru – 560 052. PAN : AADCV 3420 H	ACIT, Circle –7(1)(2), Bengaluru.
1391/Bang/2018 2014-15	M/s. VBHDC Bangalore Value Homes Pvt. Ltd., 74 and 75, Millers Road, Vasantha Nagar, Bengaluru – 560 052. PAN : AADCV 1386 Q	ACIT, Circle –7(1)(2), Bengaluru.
1371/Bang/2018 2012-13	M/s. VBHC Chennai Value Homes Pvt. Ltd., 74 and 75, Millers Road, Vasantha Nagar, Bengaluru – 560 052. PAN : AADCV 3422 F	DCIT, Circle –7(1)(2), Bengaluru.
1369/Bang/2018 2012-13	M/s. VBHC Mumbai Value Homes Pvt. Ltd., 74 and 75, Millers Road, Vasantha Nagar, Bengaluru – 560 052. PAN : AADCV 3420 H	DCIT, Circle –7(1)(2), Bengaluru.
Assessee by	:	Shri. Sandeep C, CA
Revenue by	:	Smt. R. Premi, JCIT (DR)(ITAT), Bengaluru
Date of hearing	:	17.08.2020
Date of Pronouncement	:	21.08.2020

ORDER

Per Bench:

These eleven appeals are filed by different but connected assesseees which are directed against separate orders of learned CIT(A) Kalaburagi all dated 28.06.2019. All these appeals were heard together and are being disposed of by way of this common order for the sake of convenience. .

2. In all these appeals, learned AR of the assessee has filed separate letters for seeking adjournment and it is stated in these letters that these assesses are willing to file applications under Vivad Se Viswas Scheme and therefore, hearing of these appeals may be adjourned. In course of hearing, the bench pointed out that under these facts, there is no purpose of keeping these appeals pending because once the assessee files such application under Vivad Se Viswas Scheme, the assessee has to withdraw these appeals. In reply, learned AR of the assessee submitted that these appeals may be dismissed under these facts but liberty should be granted to the assessee to the effect that in case, the assessee does not choose to file such application under Vivad Se Viswas Scheme or in case, such application is not accepted or any other eventuality leading to non filing or non acceptance of the application under Vivad Se Viswas Scheme, liberty should be granted to the assessee to approach the tribunal for recall of this order by filing necessary application u/s 254 (2). Learned DR of the revenue submitted that these appeals should be dismissed as per the proposition put forward by the bench.

3. We have considered the rival submissions and in view of the facts discussed above, we dismiss all these appeals as withdrawn and we grant liberty to the assessee to approach the tribunal for recall of this order by filing necessary application u/s 254 (2) in case, the assessee chooses not to file such application under Vivad Se Viswas Scheme or in case, such application is not accepted or any other eventuality leading to non filing or non acceptance of the application under Vivad Se Viswas Scheme.

4. In the result, all these eleven appeals of the assessee are dismissed.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-
(BEENA PILLAI)
Judicial Member

Sd/-
(A.K. GARODIA)
Accountant Member

Bangalore,

Dated: 21st August, 2020.

/NS/*

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

By order

Assistant Registrar,
ITAT, Bangalore.