

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, AMRITSAR
(VIRTUAL COURT)
BEFORE: SHRI. N.K.SAINI, VICE PRESIDENT AND
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

ITA No. 587/ASR/2016
Assessment Years : 2012-13

M/s Kwality Pharmaceuticals P. Ltd. Tung Bala, Majitha Road, Amritsar	बनाम	The DCIT, Circle IV, Amritsar
स्थायी लेखा सं./PAN NO. AAACK6458M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Ashwani Kalia, CA
राजस्व की ओर से/ Revenue by : Shri Charan Das, DR

In ITA No. 364/ASR/2018
Assessment Year : 2014-15

Sh. Gurmit Singh C/o M/s Bel Tech. India INC, 231, Leather Complex Kapurthala Road, Jalandhar	बनाम	The ITO, 1(5), Jalandhar
स्थायी लेखा सं./PAN NO. ADGPS5406D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : None (Withdrawal Application)
राजस्व की ओर से/ Revenue by : Shri Charan Das, DR

In ITA No. 567/ASR/2018
Assessment Year : 2014-15

Sh. Gurmit Singh C/o M/s Bel Tech. India INC, 231, Leather Complex Kapurthala Road, Jalandhar	बनाम	The ITO, 1(5), Jalandhar
स्थायी लेखा सं./PAN NO. ADGPS5406D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : None (Withdrawal Application)
राजस्व की ओर से/ Revenue by : Shri Charan Das, DR

In ITA No. 397/ASR/2018
Assessment Year : 2009-10

Promila Rani D/o Sohan Lal B/s Police Station, Zira Road, Dharamkot Moga	बनाम	The ITO Ward-2, Moga
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स्थायी लेखा सं./PAN NO. AGPPR5363J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ranjit Sharma, Advocate

राजस्व की ओर से/ Revenue by : Shri Charan Das, DR

In ITA No. 121/ASR/2019
Assessment Year : 2012-13

Promila Rani W/o Varinder Kumar Kumar Zira Road, Kot-Ise-Khan Dharamkot	बनाम	The ITO Ward-2, Moga
स्थायी लेखा सं./PAN NO. AGPPR5363J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ranjit Sharma, Advocate

राजस्व की ओर से/ Revenue by : Shri Charan Das, DR

In ITA No. 122/ASR/2019
Assessment Year : 2013-14

Promila Rani W/o Varinder Kumar Kumar Zira Road, Kot-Ise-Khan Dharamkot	बनाम	The ITO Ward-2, Moga
स्थायी लेखा सं./PAN NO. AGPPR5363J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ranjit Sharma, Advocate

राजस्व की ओर से/ Revenue by : Shri Charan Das, DR

In ITA No. 119/ASR/2019
Assessment Year : 2009-10

Varinder Kumar S/o Bachan Ram Backside Station, Zira Road, Dharamkot, Moga	बनाम	The ITO Ward-3, Moga
स्थायी लेखा सं./PAN NO. ACEPK5513E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ranjit Sharma, Advocate

राजस्व की ओर से/ Revenue by : Shri Charan Das, DR

In ITA No. 504/ASR/2018
Assessment Year : 2015-16

The Faridkot Co-op Sugar Mills Ltd., Kotkapura Road, Faridkot	बनाम	The DCIT, Circle-3 Ferozpur
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स्थायी लेखा सं./PAN NO. AAAJT0451C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Pranav Gupta
राजस्व की ओर से/ Revenue by : Smt. Aabha Rani, CIT DR

In ITA No. 506/ASR/2018
Assessment Year : 2010-11

Sh. Ashok Kumar S/o Ranjit Singh 13411A/1, Thakur Colony, Gali No. 6, Bathinda	बनाम	The ITO Ward 1(1) Bathinda
स्थायी लेखा सं./PAN NO. AAAJT0451C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Pranav Gupta
राजस्व की ओर से/ Revenue by : Shri Charan Das, DR

In ITA No. 279/ASR/2019
Assessment Year : 2014-15

Dr. Manvir Gupta Prop. Ludhiana Clinic, Satta Bazar, Kotkapura	बनाम	Pr. CIT Bathinda
स्थायी लेखा सं./PAN NO. ABUPG3410D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Pranav Gupta
राजस्व की ओर से/ Revenue by : Shri Charan Das, DR

In ITA No. 466/ASR/2018
Assessment Year : 2013-14

M/s New Kissan Flour Mills, Deeli Bye Pass, Railway Bridge, Jammu	बनाम	The Add. CIT Central Circle, Jammu
स्थायी लेखा सं./PAN NO. ABUPG3410D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Joginder Singh, CA
राजस्व की ओर से/ Revenue by : Shri Charan Das, DR

सुनवाई की तारीख/Date of Hearing : 25/08/2020

उद्घोषणा की तारीख/Date of Pronouncement : 25/08/2020

आदेश/Order

PER N.K. SAINI, VICE PRESIDENT :

All these appeals by the different assessees are directed against the separate orders of different Ld. Commissioners of Income Tax (Appeal) at various stations as per following details:

Sl.No.	Appeal No.	Name of Case	CIT(Appeal / s)	Order dt.
1.	ITA No. 587/ASR/2016	M/s Kwality Pharmaceuticals P. Ltd.	CIT(A)-2, Amritsar	28/09/2016
2.	ITA No. 364/ASR/2018	Sh. Gurmit Singh	CIT(A)-1, Jalandhar	31/03/2018
3.	ITA No. 567/ASR/2018	Sh. Gurmit Singh	CIT(A)-1, Jalandhar	28/09/2018
4.	ITA No. 397/ASR/2018	Smt. Promila Rani	CIT(A)-3, Ludhiana	05/04/2018
5.	ITA No. 121/ASR/2019	Smt. Promila Rani	CIT(A)-3, Ludhiana	05/11/2018
6.	ITA No. 122/ASR/2019	Smt. Promila Rani	CIT(A)-3, Ludhiana	04/09/2018
7.	ITA No. 119/ASR/2019	Sh. Varinder Kumar	CIT(A)-3, Ludhiana	04/09/2018
8.	ITA No. 504/ASR/2018	The Faridkot Co-op Sugar Mills, Ltd.	CIT(A)-1. Bathinda	17/08/2018
9.	ITA No. 506/ASR/2018	Sh. Ashok Kumar S/o Ranjit Singh	CIT(A)-1, Bathinda	16/08/2018
10.	ITA No. 279/ASR/2019	Dr. Manvir Gupta	Pr. CIT, Punjab	27/03/2019
11.	ITA No. 466/ASR/2018	New Kissan Flour Mill	CIT(A)-5, Ludhiana	17/07/2018

2. In all the above appeals the Ld. Counsels for the Assesseees or Assesseees themselves furnished separate applications for withdrawal of the appeals.

3. During the course of hearing the Ld. Counsels for the Assesseees submitted that since the assesseees have availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has issued Form No. 3 / 5, in response to the applications filed by the assesseees, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeals of the assesseees may be allowed to be withdrawn. The details of above said certificates are as under:

Sl.No.	Appeal No.	Name of Case	Certificate No.
1.	ITA No. 587/ASR/2016	M/s Kwality Pharmaceuticals P. Ltd.	401117720160720
2.	ITA No. 364/ASR/2018	Sh. Gurmit Singh	421111080270720
3.	ITA No. 567/ASR/2018	Sh. Gurmit Singh	421111080270720
4.	ITA No. 397/ASR/2018	Smt. Promila Rani	414278940230720
5.	ITA No. 121/ASR/2019	Smt. Promila Rani	421689940270720
6.	ITA No. 122/ASR/2019	Smt. Promila Rani	421699170270720

7.	ITA No. 119/ASR/2019	Sh. Varinder Kumar	414546960230720
8.	ITA No. 504/ASR/2018	The Faridkot Co-op Sugar Mills, Ltd.	359564880190620
9.	ITA No. 506/ASR/2018	Sh. Ashok Kumar S/o Ranjit Singh	351652650110620
10.	ITA No. 279/ASR/2019	Dr. Manvir Gupta	365610490240620
11.	ITA No. 466/ASR/2018	New Kissan Flour Mill	337340090120520

4. The Ld. DR did not object if the above appeals of the assesseees are dismissed as withdrawn.

5. In view of the above the appeals of the assesseees are dismissed as withdrawn.

6. In the result, appeals of the assesseees are dismissed.

Order pronounced on 25/08/2020

Sd/-
(N.K. CHOUDHRY)
JUDICIAL MEMBER
Dated : 25/08/2020
AG

Sd/-
(N.K. SAINI)
VICE PRESIDENT

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

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