

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

**श्री संजय गर्ग, न्यायिकसदस्य एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND
Ms. ANNAPURNA GUPTA, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 1608/CHD/2018

निर्धारण वर्ष / Assessment Year : 2015-16

The ITO, Ward-2 Patiala	बनाम	Shri Gurjit Singh Nakai, 'HUF', #503-E, Azad Nagar, Sirhind Road, Patiala
स्थायी लेखा सं./PAN NO: AADHG6697J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

&

आयकर अपील सं./ ITA No. 1618/CHD/2018)

निर्धारण वर्ष / Assessment Year : 2015-16

Shri Gurjit Singh Nakai, 'HUF', #503-E, Azad Nagar, Sirhind Road, Patiala	बनाम	The DCIT, Circle, Patiala
स्थायी लेखा सं./PAN NO: AADHG6697J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Hearing through video Conferencing

निर्धारिती की ओर से/Assessee by : Shri Tej Mohan Singh, Advocate

राजस्व की ओर से/ Revenue by : Shri Arvind Sudarshan, JCIT

सुनवाई की तारीख/Date of Hearing : 31.08.2020 / 01.09.2020

उद्घोषणा की तारीख/Date of Pronouncement : 01.09.2020

आदेश/Order

Per Sanjay Garg, Judicial Member:

The captioned cross appeals are preferred by the Revenue and assessee against the order 11.10.2018 of the Commissioner of Income Tax (Appeals), Patiala [hereinafter referred to as 'CIT(A)'].

2. At the outset, Ld. Counsel for the assessee has submitted that since

the assessee has opted for 'Vivad Se Vishwas Scheme 2020', therefore, seeks withdrawal of the appeal. Separate Application dated 22.8.2020 for withdrawal of the above appeal has been submitted by the Ld. Counsel for the assessee.

Similarly, the Ld. DR has also stated that since the assessee has availed 'Vivad Se Vishwas Scheme 2020' in respect of the appeal filed by the Revenue and due taxes have been paid accordingly by the assessee and further Form No. 3 has been issued by the Department, a copy of the which has been placed on file showing that the assessee has settled the tax dispute relating to the Revenue's appeal also. Separate Application dated 01.09.2020 for withdrawal of the above appeal has been submitted by the Ld. Sr.DR.

In view of the above, both the appeals of the assessee and Revenue stand dismissed.

Order pronounced on 01.09.2020.

Sd/-

(अन्नपूर्णा गुप्ता / ANNAPURNA GUPTA)
लेखा सदस्य/ Accountant Member

Sd/-

(संजय गर्ग / SANJAY GARG)
न्यायिक सदस्य/ Judicial Member

Dated : 01.09.2020

"आर.के."

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. आयकरआयुक्त (अपील)/ The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्डफाईल/ Guard File

आदेशानुसार/ By order,
सहायकपंजीकार/ Assistant Registrar

