

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

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT  
AND SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER

ITA Nos.3304 & 3305/Bang/2018
Assessment years : 2012-13 & 2015-16

M/S.Charishma Hotels Pvt.Ltd., S.No.90/4, Hotel Park Plaza, Marathahalli, Outer Ring Road, Munnekollalu Village, Bengaluru-560037 <b>PAN: AADCC0890Q</b>	Vs.	The Income Tax Officer, Ward-2(1)(1), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Mr.Prashanth G.S., CA for Mr. V.Srinivasan, Advocate
Respondent by	:	Smt. R. Premi, Jt.CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	09.09.2020
Date of Pronouncement	:	09.09.2020

**ORDER**

**Per N.V.VASUDEVAN, VICE-PRESIDENT:**

The assessee has filed these appeals challenging two orders both dated 28.09.2018 of CIT(A)-2, Bengaluru and they relate to the assessment years 2012-13 and 2015-16.

2. The learned Counsel for the Assessee has filed a Memo dated 8.9.2020 wherein it has been mentioned that the appellant has filed Form 1 and 2 under The Direct Tax Vivad Se Vishwas Act 2020 with respect to above appeals and Form 3 is awaited. In the Memo there is a prayer for adjourning the matter and that once, Form-3 is issued, the Assessee will be withdrawing the above appeals filed before the honourable Tribunal. Accordingly the assessee has prayed for adjournment of these appeals.

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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 Scheme 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. She submitted that the Form no.3 shall be issued to the assessee in due course and accordingly she submitted that these appeals of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.

4. We heard Ld D.R and perused the record. Since the assessee has opted for Vivad Se Vishwas Scheme, 2020, the appellant would be moving application 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 Accordingly we dismiss all these appeals of the assessee as withdrawn.

5. 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 the assessee has sought adjournment till the time Form no.3 is received from the department, meaning thereby, 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.

Pronounced in the open court on this 09<sup>th</sup> day of September, 2020.

Sd/-  
( CHANDRA POOJARI )  
ACCOUNTANT MEMBER

Sd/-  
( N V VASUDEVAN )  
VICE PRESIDENT

Bangalore,  
Dated, the 09<sup>th</sup> September, 2020.

/Desai S Murthy /

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Copy to:

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

By order

Assistant Registrar  
ITAT, Bangalore.