

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES,"A" JAIPUR

श्री रमेश सी.शर्मा, लेखा सदस्य एव संदीप गोसाई, न्यायिक सदस्य के समक्ष
BEFORE: SHRI RAMESH C SHARMA, AM & SHRI SANDEEP GOSAIN, JM

आयकर अपील सं./ITA No.680/JP/2019
निर्धारण वर्ष/Assessment Year : 2014-15

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|---|-------------|------------------------------|
| Shri Anil Kumar Kilawat Prop: M/s. Manglam Automobiles College Road, Beawar | बनाम Vs. | The ITO Ward- 1 Beawar |
| स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AHCPK 0103 F | | |
| अपीलार्थी / Appellant | | प्रत्यर्थी / Respondent |

निर्धारिती की ओर से / Assessee by : Shri Deepak Sharma, CA
राजस्व की ओर से / Revenue by: Shri K.C. Gupta, Addl.CIT- DR

सुनवाई की तारीख / Date of Hearing : 02/09/2020
उदघोषणा की तारीख / Date of Pronouncement: 03 /09/2020

आदेश / ORDER

PER SANDEEP GOSAIN, J.M.

The present appeal has been filed by the assessee against the order of Id.CIT (A), Ajmer dated 15.03.2019 for the Assessment Year 2014-15 passed under section 143(3)/147 of the Income Tax Act, 1961 (in short the "Act"). Due to prevailing COVID-19 pandemic condition, the hearing of the appeal is concluded through video conference.

2. The assessee has moved an application dated 01-09-2020 for seeking adjournment on the ground that the assessee has opted for "Vivad Se Vishwas Scheme-2020" to settle his tax liability with the Department. The

Bench noted that since the assessee has already opted for resolution of dispute and tax liability under “Vivad Se Vishwas Scheme-2020”, therefore, it is not imperative to grant adjournment to the assessee. Hence, the appeal of the assessee is dismissed as no cause of action subsists for maintenance of the present appeal for which the ld. DR has no objection. In view of the above facts and circumstances of the case, the appeal of the assessee is dismissed.

3. In the result, the appeal of the assessee is dismissed

Order pronounced in the open court on 03 /09/2020.

Sd/-

(रमेश सी.शर्मा)

(Ramesh C. Sharma)

लेखासदस्य / Accountant Member

Sd/-

(संदीप गोसाई)

(Sandeep Gosain)

न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 03 /09/2020.

*Mishra

आदेश की प्रतिलिपि अग्रोषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Shri Anil Kumar Kilawat, Beawar

2. प्रत्यर्थी / The Respondent-The ITO, Ward- 1, Beawar

3. आयकर आयुक्त / CIT

4. आयकर आयुक्त / CIT(A)

5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.

6. गार्ड फाईल / Guard File {ITA No. 680/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar