

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

**BEFORE SHRI GEORGE GEORGE K., JUDICIAL MEMBER
AND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA No.714/Bang/2019
Assessment Year: 2015-16

Smt. Jacqueline Mary Dolphina NNMS Legal Chambers, #180 2 nd Floor Mahaveer Arcade 2 nd Main, Chamarajpet Bengaluru, Karnataka 560 018 PAN NO : AEFPD4373N	Vs.	ITO Ward-5(3)(6) Bangalore
APPELLANT		RESPONDENT

ITA No.2184/Bang/2019
Assessment Year: 2013-14

Sri Ganesh Divakar Habbu NNMS Legal Chambers, #180 2 nd Floor Mahaveer Arcade 2 nd Main, Chamarajpet Bengaluru, Karnataka 560 018 PAN NO : ABVPH2405G	Vs.	ITO Ward-5(3)(6) Bangalore
APPELLANT		RESPONDENT

ITA Nos.2194&2195/Bang/2019
Assessment Year: 2012-13 & 2013-14

Shri Kumaravel Rangasamy NNMS Legal Chambers, #180 2 nd Floor Mahaveer Arcade 2 nd Main, Chamarajpet Bengaluru, Karnataka 560 018 PAN NO : AAVPK2306G	Vs.	ITO Ward-5(3)(6) Bangalore
APPELLANT		RESPONDENT

ITA Nos.2196&2197/Bang/2019
Assessment Year: 2012-13 & 2013-14

Shri Sanju Chacko NNMS Legal Chambers, #180 2 nd Floor Mahaveer Arcade 2 nd Main, Chamarajpet Bengaluru, Karnataka 560 018 PAN NO : AGIPC4251D	Vs.	ITO Ward-5(3)(6) Bangalore
APPELLANT		RESPONDENT

ITA Nos.2206 & 2207/Bang/2019
Assessment Year: 2012-13 & 2013-14

Shri Pundalik Bhat NNMS Legal Chambers, #180 2 nd Floor Mahaveer Arcade 2 nd Main, Chamarajpet Bengaluru, Karnataka 560 018 PAN NO : AKCPB1952C	Vs.	ITO Ward-5(3)(6) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Smt. Geetha Rani K., A.R.
Respondent by	:	Shri S. Sundar Rajan, D.R.

ITA Nos.2104 to 2106/Bang/2019
Assessment Year: 2011-12, 2015-16 & 2016-17

Gopalakrishna Aswini Kumar No.21 & 22, Autocrat Engineers Phase I, Export Promotion Industrial Park, Whitefield Bangalore PAN NO : ABLPK6831H	Vs.	ACIT, Circle-4(2)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Shri C. Ramesh, A.R.
Respondent by	:	Shri S. Sundar Rajan, D.R.

ITA Nos.2209/Bang/2019
Assessment Year: 2015-16

Fantasy Vanathill Retail Pvt. Ltd. SG 4 Manipal Centre 47, Dickenson Road' Bangalore-560 042. PAN NO : AABCF0671J	Vs.	Deputy Commissioner of Income-tax Circle-3(1)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Smt. Suman Lumkar, A.R.
Respondent by	:	Shri S. Sundar Rajan, D.R.

Date of Hearing	:	10.09.2020
Date of Pronouncement	:	10.09.2020

ORDER

PER BENCH:

All these assesseees have filed these appeals challenging the orders passed by Ld CIT(A) in their respective hands for the assessment years mentioned in the caption against their respective names. These assesseees are aggrieved by the decision of Ld CIT(A) taken against them. Since common facts are involved in these appeals, they are being disposed of by this common order.

2. All these assesseees have filed applications in Form No.1 and 2 for settling the dispute under Direct Taxes Vivad Se Vishwas Act, 2020. Since they are awaiting Form No.3 from the income tax department, these assesseees have prayed for adjournment of their appeals.

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3. The Ld D.R, however, submitted that the assesseees have to withdraw the pending appeals after filing Form VSV1 as per Vivad Se Vishwas Act, 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. He submitted that the Form no.3 shall be issued to the assessee in due course and accordingly he submitted that these appeals of the assesseees may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.

4. We heard the parties and perused the record. Since these assesseees have opted for Vivad Se Vishwas Act, 2020, they would be moving application for withdrawing the present appeals filed before the Tribunal in due course. Since the assesseees have 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 assesseees as withdrawn.

5. It is submitted by the assesseees that they have not received Form no.3, in which the tax amount to be paid by the assessee shall be intimated by the department. Hence the assesseees have sought adjournment till the time Form no.3 is received from the department, meaning thereby, the assesseees want to make sure that the tax liability mentioned by them 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.

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6. In the result, both the appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open court on 10th Sept, 2020

Sd/-
(George George K.)
Judicial Member

Sd/-
(B.R. Baskaran)
Accountant Member

Bangalore,
Dated 10th Sept, 2020.
VG/SPS

Copy to:

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

By order

Asst. Registrar, ITAT, Bangalore.