

IN THE INCOME TAX APPELLATE TRIBUNAL
S.M.C “ B ” BENCH: BANGALORE

BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER

ITA No. & Asst. Year	Appellant	Respondent
2368/Bang/2019 2014-15	Smt. Rani Bai, No.230, Bangalore Road, Bellary. PAN ADTPB 0194J	Income Tax Officer, Ward 1, Bellary.
2369/Bang/2019 2014-15	Shri Babulal Lunked, No.230, Bangalore Road, Bellary. PAN AAZPL 1817B	-do-

Assesses By:	Shri G. Satyanarayana, C.A.
Revenue By:	Shri Ganesh R Ghali, Standing Counsel.

Date of Hearing :	09.09.2020.
Date of Pronouncement :	09.09.2020.

ORDER

These two appeals filed by the assesses are directed against different orders of Commissioner of Income Tax (Appeals) of Gulbarga & Kalaburagi. The assesses are aggrieved by the decision of Id. CIT (Appeals). Since common issue is involved in these two appeals, they are heard together and consolidated order is passed for the sake of convenience.

2. At the time of hearing, the learned Authorised Representative submitted that these assesses have opted to file an application under the Vivad Se Vishwas Act, 2020. Accordingly, Id. AR submitted that these appeals may be dismissed with the liberty to move appropriate application for recall of the present order in accordance with law, if the assesses intended to do so.

3. On the other hand, the learned Departmental Representative submitted that the assesses have to withdraw the pending appeals after filing the Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter the assesses are 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. Ld. DR submitted that the Form No.3 shall be issued to the assesses in due course and accordingly he submitted that the appeals of the assesses may be dismissed as withdrawn, as the assesses, in any way, is required to withdraw the appeals.

4. We have heard both the parties and perused the material on record. Since the assesses has opted for Vivad Se Vishwas Act, 2020, the assesses are interested in not prosecuting these appeals filed before the Tribunal. Since the assesses 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 the appeals pending. Accordingly, we dismiss the appeals of the assesses as withdrawn. Further the assesses are at liberty to move appropriate application for recall of the present order in accordance with the law, if the assesses intends to do so.

5. In the result, both the appeals of the assesses are dismissed as withdrawn.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(CHANDRA POOJARI)
ACCOUNTANT MEMBER

Dated: 09.09.2020.

*Reddy GP

Copy to

1. The appellant
2. The Respondent
3. CIT (A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore