

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

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER AND
SHRI GEORGE GEORGE K. JUDICIAL MEMBER**

ITA No. 824/Bang/2017
Assessment year : 2012 – 13

M/s. Hilltop Granites Pvt. Ltd., No. 14/1, Bannerghatta Road, Near MICO Back Gate, Bengaluru – 560030 PAN : AAACH7398P	Vs.	ITO Ward – 3 (1) (3), Bengaluru
APPELLANT		RESPONDENT

Assessee by	:	Shree Saurabh Jain, C. A.
Revenue by	:	Dr. Shankar Prasad K., Addl. CIT DR
Date of hearing	:	14.09.2020
Date of Pronouncement	:	14.09.2020

ORDER

PER ARUN KUMAR GARODIA, A. M.:

This appeal is filed by the assessee and the same is directed against the order of learned CIT (A) – 3 Bengaluru dated 10.02.2017.

2. In course of hearing, learned AR of the assessee submitted that the assessee wants to avail benefit of Vivad Se Viswas Act 2020 and therefore, this appeal may be dismissed as withdrawn. He submitted that a letter is filed by the assessee with the registry of the tribunal on 09.09.2020 in this regard. He also submitted that the tribunal should grant liberty to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee does not finally opt for this scheme or opts out of that scheme for any reason or there is any problem under that Act.

3. Learned DR of the revenue had no objection about this request of the assessee. Hence, we dismiss this appeal as withdrawn and grant liberty to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee at some stage before completion of the formalities under that Act decides to opt out of that scheme under Vivad Se Viswas Act or there is any problem under that Act.

4. In the result, this appeal of the assessee is dismissed.

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

Sd/-
(GEORGE GEORGE K.)
Judicial Member

Sd/-
(A.K. GARODIA)
Accountant Member

Bangalore,

Dated: 14th September, 2020.

/NS/*AKG

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

By order

Assistant Registrar,
ITAT, Bangalore.