

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

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No. 1992 & 1993/Bang/2016
Assessment years : 2012 – 13 & 2013 – 14

M/s Hinduja Realtors Pvt. Ltd., No. 7 & 12, Industrial Suburb, Yeshwantpur, Bangalore – 560022 PAN : AABCH6895G	Vs.	DCIT Circle – 3 (1) (1), Bengaluru
APPELLANT		RESPONDENT

Assessee by	:	Shree Muthu Kumar, CFOS. V. Ravishankar, Advocate
Revenue by	:	Shree Priyadarshi Mishra, JCIT DR
Date of hearing	:	09.09.2020
Date of Pronouncement	:	11.09.2020

ORDER

PER ARUN KUMAR GARODIA, A. M.:

Both these appeals are filed by the assessee and the same are directed against two separate orders of learned CIT (A) – 3 Bengaluru both dated 30.09.2016.

2. In course of hearing, Shree Muthu Kumar, CFO of the assessee Company appeared and submitted that the assessee company wants to avail benefit of Vivad Se Viswas Act 2020 and therefore, these appeals may be kept in abeyance. He submitted a letter dated 07.09.2020 in this regard. At this juncture, the bench pointed out that this bench is taking a consistent view that under these facts, no purpose will be served by keeping such appeals pending and therefore, such appeals are being dismissed as withdrawn and liberty is being granted to the assessee to approach this tribunal for recall of this order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. In reply, the CFO of the assessee company submitted that if such liberty is granted then he has no objection to dismissal of these two appeals as withdrawn with such liberty.

3. Learned DR of the revenue had no objection about this proposition put forward by the bench. Hence, we dismiss these two appeals as withdrawn and grant liberty to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee at some stage before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 opts out of that scheme under Vivad Se Viswas Act or there is any problem under that Act.

4. In the result, both these appeals of the assessee are dismissed.

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

Sd/-
(BEENA PILLAI)
Judicial Member

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

Bangalore,

Dated: 11th September, 2020.

/NS/*

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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.