

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

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

ITA No. 2554/Bang/2019
Assessment year : 2015 – 16

Sri Korangrapady Prakash Shetty, #09, Asha, Ali Asker Road, Off: Cunningam Road, Bangalore – 560052 PAN : AGAPS5631F	Vs.	ACIT Circle – 1 (2) (2), Bengaluru
APPELLANT		RESPONDENT

Assessee by	:	Shree S. V. Ravishankar, Advocate
Revenue by	:	Shree Priyadarshi Mishra, JCIT DR
Date of hearing	:	08.09.2020
Date of Pronouncement	:	11.09.2020

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) – 1 Bengaluru dated 30.08.2019.

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 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facts, no purpose will be served by keeping such appeals pending and therefore, such appeals are being dismissed as withdrawn and liberty is being granted to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee does not finally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, learned AR of the assessee submitted that if such liberty is granted then he has no objection to dismissal of the appeal as withdrawn with such liberty.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 Hence, we dismiss this appeal as withdrawn and grant liberty to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee at some stage before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 to opts 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/-
(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.