

IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH, “VIRTUAL HEARING” AT KOLKATA

[Before Shri S. S. Godara, JM & Dr. A. L. Saini, AM]

ITA No.98/Pat/2019 AY: 2015-16	Sandeep Kumar (PAN:BCJPK8365G) (Rep. by Smit Sourabh, AR)	Vs.	ITO, Ward-6(2), Patna (Rep. by Shri Ajay Kumar, Addl. CIT, Sr. DR)
ITA No.96/Pat/2019 AY: 2012-13	Apeksha International Foundation (PAN:AACTA6697F) (Rep. by : Sanjeev Kumar Anwar, Advocate)	Vs.	ACIT, circle-1, Muzaffarpur (Rep. by Shri Ajay Kumar, Addl. CIT, Sr. DR)
ITA No.97/Pat/2019 AY: 2013-14	Apeksha International Foundation (PAN:AACTA6697F) (Rep. by : Sanjeev Kumar Anwar, Advocate)	Vs.	ITO, Exemption Ward, Muzaffarpur (Rep. by Shri Ajay Kumar, Addl. CIT, Sr. DR)
ITA No.86/Pat/2019 AY: 2013-14	Shrawan Kumar Modi (PAN:AIZPM3225G) (Rep. by: Shri Alok Kumar, Advocate)	Vs.	ITO, Ward-1(4), Motihari (Rep. by Shri Ajay Kumar, Addl. CIT, Sr. DR)
ITA No.82/Pat/2019 AY: 2009-10	Shakila Devi, Muzaffarpur (PN: AGTPD3283H) (Rep. by: Shri Jai Prakash Agrawal, Advocate)	Vs.	ITO, Ward-2(1), Muzaffarpur (Rep. by Shri Ajay Kumar, Addl. CIT, Sr. DR)
ITA No.81/Pat/2019 AY: 2009-10	Vishwanath Prasad, Muzaffarpur (PAN: AERPP0918D) (rep. by Shri Jai Prakash Agrawal, Advocate)	Vs.	ITO, Ward-2(1), Muzaffarpur (Rep. by Shri Ajay Kumar, Addl. CIT, Sr. DR)
ITA No.78&79/Pat/2019 AY: 2013-14 & 2013-14	Manoj Kumar Singh, Chapra (PAN: BDRPS5247J) (Rep. by : Shri Rakesh Kumar, Advocate)	Vs.	ITO, Ward-2(2), Chapra (Rep. by Shri Ajay Kumar, Addl. CIT, Sr. DR)
ITA No.66/Pat/2019 AY: 2014-15	Namita Kanodia, Muzaffarpur (PAN: ANOPK6253A) (Rep. by: Sri Sanjeev Kumar Anwar, Advocate)	Vs.	ITO, Ward-1(2), Muzaffarpur (Rep. by Shri Ajay Kumar, Addl. CIT, Sr. DR)

Date of Hearing : 17.09.2020

Date of pronouncement: 17.09.2020

ORDER

PER BENCH:

All the above captioned nine appeal(s) preferred by different assesseees are against the separate order(s) of Commissioner of Income Tax(A) involving proceedings u/s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as the “Act”).

Heard both the parties. Case file(s) perused.

2. Learned authorized representative(s) appearing at all the assesseees’ behest submitted at the outset that they are availing settlement brought under the “*Vivad Se Vishwas Scheme*” 2020 by filing necessary application(s) to this effect. The Revenue is fair enough in not disputing this clinching factual position.

3. Faced with these situation, we dismiss all the instant appeal(s) as withdrawn with a rider that the same shall be restored in case the assessee(s) fail to avail the settlement brought under the “*Vivad Se Vishwas Scheme, 2020*”.

4. These nine appeal(s) of assesseees are dismissed as withdrawn in above terms. ***A copy of this common order be placed in the respective case files.***

Order is pronounced in the open court on 17th September, 2020 at the time of hearing.

Sd/-
(लेखा सदस्य)
(Dr. A. L. Saini)
Accountant Member

Sd/-
(न्यायिक सदस्य)
(S. S. Godara)
Judicial Member

Dated : 17th September, 2020

**JD/Dkp.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – 1. Shri Sandeep Kumar, Chutkiya Bazar, P. S. Malsalami, Patna City, Patna, Bihar-800008.
2. Apeksha International Foundation , Chakbasu Lane, Kachichi Sarai, P.O. Ramana, Muzaffarpur, Bihar-842002.
3. Shri Shrawan Kumar Modi, Prop. M/s. Modi Traders, Gyan babu Chowk, Mothihari-845401.
4. Smt. Shakila Devi, Saraiyaganj, Muzaffarpur, Bihar-842001.
5. Shri Vishwanath Prasad, Saraiyaganj, Muzaffarpur, Bihar-842001.
6. Shri Manoj Kumar Singh, Prop. M/s. Ravi Store, Ekma Block Road, Ekma, Chapra, Saran-841208.
7. Smt. Namita Kanodia, New Area, Sikandarpur, Muzaffarpur-842001.
- 2 Respondent – ITO, Ward-6(2), Patna, ACIT, circle-1, Muzaffarpur, ITO, Exemption Ward, Muzaffarpur, ITO, Ward-1(4), Motihari, ITO, Ward-1(1), Bhagalpur, ITO, Ward-2(1), Muzaffarpur, ITO, Ward-2(2), Chapra, ITO, Ward-1(2), Muzaffarpur
3. CIT(A),
4. CIT- ,
5. DR, ITAT, Patna

By order/आदेशसे,

Sr. Private Secretary, Head of
Office/DDO आयकर अपीलीयअधिकरण,

पाटना ।