

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

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

ITA No. & Asst. Year	Appellant	Respondent
1330/Bang/2019 2013-14	M/s. Umbel Properties Pvt. Ltd., No.150, 1 st Floor, Embassy Point, Infantry Road, Bangalore-560 001 PAN AAACU 2525K	Dy. Commissioner of Income Tax, Circle 7(1)(1), Bangalore.
1331/Bang/2019 2014-15	-do-	-do-

Assesses By:	Smt. Manasa Ananthan, Advocate.
Revenue By:	Shri Muzaffar Hussain, CIT (D.R)

Date of Hearing :	24.09.2020.
Date of Pronouncement :	24.09.2020.

ORDER

PER SHRI GEORGE GEORGE K :

These appeals at the instance of the assessee are directed against different orders of Commissioner of Income Tax (Appeals)-7, Bangalore. Since common issue is involved in these appeals, they are heard together and consolidated order is passed for the sake of convenience. The relevant Assessment Years are 2013-14 & 2014-15.

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, ld. 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issued to the assesses in due course and accordingly he submitted that the appeals of the assesses may be dismissed as withdrawn, as the assesses, in any way, is required to withdraw the appeals.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 assessee has opted for Vivad Se Vishwas Act, 2020, the assessee is interested in not prosecuting these appeals filed before the Tribunal. Since the assessee has 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 Accordingly, we dismiss the appeals of the assesses as withdrawn.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/-

(A.K. GARODIA)
ACCOUNTANT MEMBER

Sd/-

(GEORGE GEORGE K)
JUDICIAL MEMBER

Dated: 24.09.2020.

*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