

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

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT  
AND  
SHRI B.R. BASKARAN, ACCOUTANT MEMBER**

ITA No.2382/Bang/2019
Assessment Year: 2008-09

Dilip Surana L/R of late Sri Ghewarchand Surana No.45/3,Fair Field Layout Race Course Road Bengaluru-560 001  <b>PAN NO : AJCPS6905K</b>	<b>Vs.</b>	ACIT Circle-1(2)(1) Bengaluru
<b>APPELLANT</b>		<b>RESPONDENT</b>

ITA No.2371/Bang/2019
Assessment Year: 2008-09

Smt. Bhawari Bai Surana L/R of late Sri Ghewarchand Surana No.45/3,Fair Field Layout Race Course Road Bengaluru-560 001  <b>PAN NO : AJCPS6905K</b>	<b>Vs.</b>	ACIT Circle-1(2)(1) Bengaluru
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Pranav Krishna, A.R.
<b>Respondent by</b>	:	Smt. R. Premi, D.R.

Date of Hearing	:	29.09.2020
Date of Pronouncement	:	29.09.2020

**ORDER**

**PER B.R. BASKARAN, ACCOUNTANT MEMBER:**

These assesseees have filed appeals challenging the orders passed by Ld CIT(A)-3, Bengaluru in their respective hands for assessment year 2008-09.

2. The authorised representative of these assesseees has furnished letters dated 28th day of September, 2020, wherein it is stated that these assesseees have filed applications in Form 1 and Form 2 under Direct Tax Vivad Se Vishwas Act, 2020 for settlement of the dispute for the above said year. Accordingly, the Ld A.R has sought adjournment of the appeals.

3. The Ld D.R, however, submitted that these assesseees have to withdraw the pending appeals after filing Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter, these assesseees 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. She submitted that the Form no.3 shall be issued to the assessee in due course and accordingly she submitted that these appeals of the assessee may be dismissed as withdrawn, as the assesseees, in any way, are required to withdraw the appeals.

4. The Ld A.R appearing for the assessee, in the rejoinder, submitted that the assesseees should be given liberty to seek recall of the order, if the appeals are dismissed by the bench.

5. We heard the parties and perused the record. Since the assesseees have already filed applications in Form 1 and Form 2 under Direct Tax Vivad Se Vishwas Act, 2020, the appellants would be

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moving application for withdrawing the present appeals filed before the Tribunal in due course. Since the assesseees have already filed necessary applications before the tax authorities under the above said Act, we are of the view that no purpose will be served in keeping these appeals pending. Accordingly we dismiss the appeal of both the assesseees as withdrawn.

6. The Ld A.R has stated that he has not received Form no.3, in which the tax amount to be paid by the assessee shall be intimated by the department and the process will be completed upon receipt of Form no.3, meaning thereby, the assesseees want to make sure that the tax liability mentioned by him in Form no.1 should get confirmed by the revenue. Under these set of facts, since we have dismissed the appeals, both the assesseees are given liberty to move appropriate applications for recall of the present order in accordance with the law, if the assesseees intend to do so.

7. In the result, the appeals of both the assesseees are dismissed as withdrawn.

Order pronounced in the open court on 29<sup>th</sup> Sept, 2020.

**Sd/-**  
**(N.V. Vasudevan)**  
**Vice President**

**Sd/-**  
**(B.R. Baskaran)**  
**Accountant Member**

Bangalore,  
Dated 29<sup>th</sup> Sept, 2020.  
VG/SPS

**Copy to:**

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

By order

Asst. Registrar, ITAT, Bangalore.