

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

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

| |
|------------------------------------|
| ITA No. 1152/Bang/2019 |
| Assessment year : 2014 – 15 |

| | | |
|--|-----|------------------------------------|
| Sri Abhay Kumar Choudhary, No. 109, 12 th Main, M C Layout, Vijayanagar, Bangalore – 560040 PAN : AABHC9972L | Vs. | ITO Ward – 3 (2) (2), Bengaluru |
| APPELLANT | | RESPONDENT |

| | | |
|-----------------------|---|-----------------------------------|
| Assessee by | : | Shree S. V. Ravishankar, Advocate |
| Revenue by | : | Shree Priyadarshi Mishra, JCIT DR |
| Date of hearing | : | 28.09.2020 |
| Date of Pronouncement | : | 30.09.2020 |

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) – 3 Bengaluru dated 20.03.2019.

2. In course of hearing, learned AR of the assessee submitted that the assessee has opted to avail benefit of Vivad Se Viswas Act 2020 and has already filed Form 1 & 2 but Form 3 is still awaited from the department and therefore, this appeal may be kept in abeyance. He submitted a letter dated 28.09.2020 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facts, no purpose will be served by keeping such appeals pending and therefore, such appeals are being dismissed as withdrawn and liberty is being granted to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the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AR of the assessee submitted that if such liberty is granted then he has no objection to dismissal of the appeal as withdrawn with such liberty.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 Hence, we dismiss this appeal as withdrawn and grant liberty to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee at some stage before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

Bangalore,

Dated: 30th September, 2020.

/NS/*AKG

Copy to:

- | | | |
|---------------|-------------------------|---------------|
| 1. Appellants | 2. Respondent | 3. CIT |
| 4. CIT(A) | 5. DR, ITAT, Bangalore. | 6. Guard file |

Sd/-

(A.K. GARODIA)

Accountant Member

By order

Assistant Registrar,
ITAT, Bangalore.