

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, AMRITSAR
(VIRTUAL COURT)**

**BEFORE: SHRI. N.K.SAINI, VICE PRESIDENT AND
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

ITA No. 310/ASR/2016
Assessment Years : 2011-12

Shri Gurdev Singh Randhawa, 504- Green Avenue, Amritsar	बनाम	The ITO, Ward 3(1), Amritsar
स्थायी लेखा सं./PAN/TAN ABT NO. PS3145C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Padam Bahl, CA
राजस्व की ओर से/ Revenue by : Shri Charan Das, Sr. DR

In ITA No. 625 /ASR/2018
Assessment Year : 2007-08

Sh. Sukhdev Singh, S/o Sh. Jarnail Singh, Village- Sultawind Patti Behniwal, Amritsar	बनाम	The ITO, Ward 3(4), Amritsar
स्थायी लेखा सं./PAN NO. BDYPS0483H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Padam Bahl, CA
राजस्व की ओर से/ Revenue by : Shri Charan Das, Sr. DR

In ITA No. 371 /ASR/2016
Assessment Year : 2006-07

Shri Amrit Lal Jain S/o Sh. Moti Lal Jain (Deceased), through his son and Legal Heir Sh. Puran Chand Jain H.No. 2907, Jain Mohalla, Raikot	बनाम	The ITO Ward-3, Moga Range, Hq. Jagraon
स्थायी लेखा सं./PAN NO. ABMPJ9197L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate
राजस्व की ओर से/ Revenue by : Shri Charan Das, Sr. DR

In ITA No. 372/ASR/2016
Assessment Year : 2006-07

Sh. Tilak Chand Jain S/o Sh. Amrit Lal Jain (Deceased), through wife and Legal Heir Smt. SunitaRani Jain, H.No. 2907, Jain Mohalla,	बनाम	The ITO Ward -4, Moga Hq Jagraon
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Raikot Ludhiana		
स्थायी लेखा सं./PAN NO. ABMPJ9196M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Shri Charan Das, Sr. DR

In ITA No. 180/ASR/2018
Assessment Year : 2013-14

Shri Karnail Singh near Lahorian Wala Gurdwara, Jalalpur, Tanda, Hoshiarpur	बनाम	The ITO Ward - Dasuya Dasuya
स्थायी लेखा सं./PAN NO. DOTPS5009P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Shri Charan Das, Sr. DR

In ITA No. 241 /ASR/2018
Assessment Year : 2011-12

Smt. Rajinder Kaur, Mohalla Guru Teg Bahadur, Jagraon, Ludhiana	बनाम	The ITO, Ward-2, Jagraon
स्थायी लेखा सं./PAN NO. ARBPK0898A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Shri Charan Das, Sr. DR

In ITA Nos. 469/ASR/2017
Assessment Years : 2009-10

Smt. Rupinder Kaur, Proprietor M/s R.K. Trade Linkers, Opposite Jyoti Theatre Nakodar Road, Jalandhar	बनाम	The ITO, Ward-1 (3), Jalandhar
स्थायी लेखा सं./PAN NO. AECPB0695L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sameer Bhatia, Advocate

राजस्व की ओर से/ Revenue by : Shri Charan Das, Sr. DR

In ITA No. 263/ASR/2018
Assessment Year : 2014-15

Shri Sarwan Singh Chandi, Vill: Boolpur, P.O. Thatta Nawan, Sultanpur Lodhi, Kapurthala(PB)	बनाम	The ITO Ward-2, Kapurthala
स्थायी लेखा सं./PAN NO. ADQPC2113H		

अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent
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निर्धारिती की ओर से/ Assessee by : Shri J.S. Bhasin, Advocate

राजस्व की ओर से/ Revenue by : Shri Charan Das, Sr. DR

सुनवाई की तारीख/ Date of Hearing : 23/09/2020

उदघोषणा की तारीख/ Date of Pronouncement : 23/09/2020

आदेश/Order

PER N.K. SAINI, VICE PRESIDENT :

All these appeals by the different assessees are directed against the separate orders of different Ld. Commissioners of Income Tax (Appeal) at various stations as per following details:

Sl.No.	Appeal No.	Name of Case	CIT(Appeal / s)	Order dt.
1.	ITA No. 310/ASR/2016	Shri Gurdev Singh Randhawa	CIT(A)-1, Amritsar	19/02/2016
2.	ITA No. 625/ASR/2018	Shri Sukhdev Singh	CIT(A), Amritsar	29/08/2018
3.	ITA No. 371/ASR/2016	Shri Amrit Lal Jain thru L/H	CIT(A)-3, Ludhiana	04/03/2016
4.	ITA No. 372/ASR/2016	Shri Tilak Chand Jain thru L/H	CIT(A)-3, Ludhiana	04/03/2016
5.	ITA No. 180/ASR/2018	Shri Karnail Singh	CIT(A)-1, Jalandhar	25/01/2018
6.	ITA No. 241/ASR/2018	Smt. Rajinder Kaur	CIT(A)-3, Ludhiana	23/02/2018
7.	ITA No. 469/ASR/2017	Smt. Rupinder Kaur	CIT(A)-1, Jalandhar	28/04/2017
8.	ITA No. 263/ASR/2018	Shri Sarwan Singh Chandi	CIT(A)-2, Jalandhar	16/03/2018

2. In all the above appeals the Ld. Counsels for the Assesseees or Assesseees themselves furnished separate applications for withdrawal of the appeals.

3. During the course of hearing the Ld. Counsels for the Assesseees submitted that since the assesseees have availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has issued Form No. 3 / 5, in response to the applications filed by the assesseees, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeals of the assesseees may be allowed to be withdrawn. The details of above said certificates are as under:

Sl.No.	Appeal No.	Name of Case	Certificate No.
1.	ITA No. 310/ASR/2016	Shri Gurdev Singh Randhawa	414458420230720 Dt. 23/07/2020
2.	ITA No. 625/ASR/2018	Shri Sukhdev Singh	445847540060820 Dt. 16/08/2020
3.	ITA No. 371/ASR/2016	Shri Amrit Lal Jain thru L/H	513358690020920 Dt. 02/09/2020
4.	ITA No. 372/ASR/2016	Shri Tilak Chand Jain thru L/H	512771230020920 Dt. 02/09/2020
5.	ITA No. 180/ASR/2018	Shri Karnail Singh	475221410190820 Dt. 19/08/2020
6.	ITA No. 241/ASR/2018	Smt. Rajinder Kaur	512787520020920 Dt. 02/09/2020
7.	ITA No. 469/ASR/2017	Smt. Rupinder Kaur	473015950180820 Dt. 18/08/2020
8.	ITA No. 263/ASR/2018	Shri Sarwan Singh Chandhi	379444190030720 Dt. 03/07/2020

4. The Ld. DR did not object if the above appeals of the assesseees are dismissed as withdrawn.

5. In view of the above the appeals of the assesseees are dismissed as withdrawn.

6. In the result, appeals of the assesseees are dismissed.

Order pronounced on 23/09/2020

Sd/-

(N.K. CHOUDHRY)
JUDICIAL MEMBER

Dated : 23/09/2020

AG

Sd/-

(N.K. SAINI)
VICE PRESIDENT

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, Amritsar
6. Guard File