

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

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

ITA Nos.1291/Bang/2016
Assessment years : 2007-08

Shri K.S.Eshwarappa 'Jayalakshmi', Malleshwara Nagar, Shimoga. <b>PAN: AADPE 5403G</b>	Vs.	The Deputy Commissioner of Income Tax, Circle-1, Shimoga.
APPELLANT		RESPONDENT

Appellant by	:	Shri K. Mallaha Rao, Advocate,
Respondent by	:	Smt. R. Premi, Jt.CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	06.10.2020
Date of Pronouncement	:	07.10.2020

**ORDER**

*Per N.V. Vasudevan, Vice President*

The assessee has filed this appeal against the order dated 31.3.2016 of CITA(Appeals), Davangere, relating to assessment year 2007-08.

2. The learned Counsel for the Assessee has filed a Memo dated 5.10.2020 wherein it has been mentioned that the appellant has filed Form 1 and 2 under The Direct Tax Vivad Se Vishwas Act 2020 with respect to above appeal and Form 3 is awaited. In the Memo there is a prayer for adjourning the matter and that once Form-3 is issued, the Assessee will be withdrawing the above appeal filed before the honourable Tribunal. Accordingly the assessee has prayed for adjournment of this appeal.

3. The Ld D.R, however, submitted that the assessee has to withdraw the pending appeals after filing Form VSV-1 as per Vivad Se Vishwas Scheme 2020. Thereafter, the assessee is 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to the assessee in due course and accordingly she submitted that these appeals of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.

4. We heard Ld D.R and perused the record. Since the assessee has opted for Vivad Se Vishwas Scheme, 2020, the appellant would be moving application for withdrawing the present appeal filed before the Tribunal in due course. 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 this appeal pending. Accordingly we dismiss this appeal of the assessee as withdrawn.

5. The assessee 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. Hence the assessee has sought adjournment till the time Form no.3 is received from the department, meaning thereby, the assessee wants 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, the assessee is given liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

6. In the result, the appeal of the assessee is dismissed as withdrawn.

Pronounced in the open court on this 7<sup>th</sup> day of October, 2020.

Sd/-

( B.R.BASKARAN)  
ACCOUNTANT MEMBER

Sd/-

( N V VASUDEVAN )  
VICE PRESIDENT

Bangalore,  
Dated, the 7<sup>th</sup> October, 2020.

*/Desai S Murthy /*

Copy to:

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

By order

Assistant Registrar  
ITAT, Bangalore.