

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

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

SP No.136/Bang/2020 & ITA No.602/Bang/2020 Assessment year : 2016-17
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CDM Smith India Pvt. Ltd., # 103 & 104, 1 <sup>st</sup> Floor, Brigade Opus, Kodigehalli Main Road, Sanjeevini Nagar, Bangalore – 560 092. <b>PAN: AAACI 9299N</b>	Vs.	The Deputy Commissioner of Income Tax, Circle 2(1)(1), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	Shri Amit Srivastava, Advocate
Respondent by	:	Smt. R. Premi, Jt.CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	09.10.2020
Date of Pronouncement	:	15.10.2020

**ORDER**

*Per N.V. Vasudevan, Vice President*

The assessee has filed the Stay Petition requesting for the stay of disputed outstanding demand on account of penalty imposed by the AO under section 271(1)(c) of the Income Tax Act, 1961 ('the Act') of Rs. 50,56,926 for AY 2016-17. The Stay Petition arises out of the appeal of the assessee before the Tribunal in ITA No.602/Bang/2020. Both the Stay Petition and appeal of the assessee were taken up for hearing together and are disposed of by this consolidated order.

2. At the time of hearing the Id. counsel for the assessee has sought for adjournment of hearing of both the petitions on the ground that the assessee has applied for the recently notified Vivad Se Vishwas Scheme, 2020. It was pointed out by the Bench that under similar facts, the Bangalore Bench of the Tribunal is dismissing the appeals of the assessee as withdrawn and liberty is granted to the assessee to approach this Tribunal for recall of this Tribunal order in case, the assessee ultimately opts out of that scheme. In reply, learned AR of the assessee insisted for adjournment, but he finally submitted that if such liberty is granted, then he has no objection about dismissal of these appeals as withdrawn. Learned DR of the Revenue also agreed to the proposition put forth by the Bench.

3. In view of the above discussion, the Stay Petition as well as the connected appeal of the assessee are dismissed as withdrawn, with liberty to the assessee to approach this Tribunal for recall of this Tribunal order under section 254(2) of the Act in case the assessee opts out of Vivad Se Vishwas Scheme, 2020, or for any reason in connection with the same.

4. In the result, both the Stay petition and appeal filed by the assessee are dismissed.

Pronounced in the open court on this 15<sup>th</sup> day of October, 2020.

Sd/-

Sd/-

( B R BASKARAN )  
ACCOUNTANT MEMBER

( N V VASUDEVAN )  
VICE PRESIDENT

Bangalore,  
Dated, the 15<sup>th</sup> October, 2020.

*/Desai S Murthy /*

Copy to:

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

By order

Assistant Registrar  
ITAT, Bangalore.