

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

**BEFORE SHRI N. V. VASUDEVAN, VICE PRESIDENT AND  
SHRI A. K. GARODIA, ACCOUNTANT MEMBER**

<b>ITA Nos. 818/Bang/2019</b>
<b>Assessment year : 2015 – 16</b>

Mr. Hajivali Mohd. Ebrahim, #179, 6 <sup>th</sup> Main Road, APMC Yard, Yeshwantpur, Bangalore– 560022 <b>PAN : AAEPE5237B</b>	Vs.	ITO Ward – 6 (2) (4), Bengaluru
<b>ITA Nos. 819/Bang/2019</b>		
<b>Assessment year : 2015 – 16</b>		
Mr. Ebrahim A. Karim, #179, 6 <sup>th</sup> Main Road, APMC Yard, Yeshwantpur, Bangalore– 560022 <b>PAN : AFJPK1293D</b>	Vs.	ITO Ward – 6 (2) (4), Bengaluru
<b>ITA Nos. 820/Bang/2019</b>		
<b>Assessment year : 2015 – 16</b>		
Mr. Faruk Ebrahim Gheta, #179, 6 <sup>th</sup> Main Road, APMC Yard, Yeshwantpur, Bangalore– 560022 <b>PAN : AACPE5400G</b>	Vs.	ITO Ward – 6 (2) (4), Bengaluru
<b>APPELLANT</b>		<b>RESPONDENT</b>
Assessee by	:	Shree Pranav Krishna, Advocate
Revenue by	:	Smt. R. Premi, JCIT DR
Date of hearing	:	20.10.2020
Date of Pronouncement	:	20.10.2020

**ORDER**

***PER ARUN KUMAR GARODIA, A. M.:***

These three appeals are filed by three different but connected assessees and the same are directed against three separate orders of CIT (A) – 6 all dated 29.03.2019. All these appeals were heard together and are being disposed of by this common order for the sake of convenience.

2. In course of hearing, learned AR of the assessee submitted that these assessees want to avail benefit of Vivad Se Viswas Act 2020 for these three appeals and therefore, these appeals may be kept in abeyance. 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facts, no purpose will be served by keeping such appeals pending and therefore, such appeals are being dismissed as withdrawn and liberty is being granted to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee does not finally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AR of the assessee submitted that if such liberty is granted then he has no objection to dismissal of these appeals as withdrawn with such liberty.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 Hence, we dismiss these three appeals as withdrawn and grant liberty to the assessee to approach this tribunal for recall of this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 decides to opt out of that scheme under Vivad Se Viswas Act or there is any problem under that Act.

4. In the result, these three appeals of the assessee are dismissed.

*Pronounced in the open court on the date mentioned on the caption page.*

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

Bangalore,  
Dated: 20<sup>th</sup> October, 2020.  
/NS/\*AKG

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

By order

Assistant Registrar,  
ITAT, Bangalore.