

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

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

ITA No. 1071 & 1072/Bang/2016
Assessment Years : 2009 – 10 & 2010 – 11

M/s. Permasteelisa (India) Pvt. Ltd., 110/3, Lalbagh Cross Road, Krishnappa Layout, Bangalore– 560027. PAN : AACCP9769J	Vs.	DCIT, Circle – 12 (2), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Keerthi Narayan, C. A.
Revenue by	:	Shri. Manjeet Singh, Addl.CIT DR
Date of hearing	:	14.10.2020
Date of Pronouncement	:	16.10.2020

ORDER

PER ARUN KUMAR GARODIA, A. M.:

These two appeals are filed by the assessee and the same are directed against the order of CIT (A) – 5, Bengaluru dated 21.03.2016 for A. Y. 2009 – 10 and dated 23.03.2016 for A. Y. 2010 – 11.

2. In course of hearing, learned AR of the assessee submitted that the assessee wants to avail benefit of Vivad Se Viswas Act 2020 and has requested for adjournment of the hearing of these two appeals. 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facts, no purpose will be served by keeping such appeals pending and therefore, such appeals are being dismissed as withdrawn and liberty is being granted to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee does not finally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AR of the assessee submitted that if such liberty is granted then he has no objection to dismissal of these appeals as withdrawn with such liberty.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 Hence, we dismiss these two appeals as withdrawn and grant liberty to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee at some stage before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, both these 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

Sd/-
(A.K. GARODIA)
Accountant Member

Bangalore.

Dated: 16.10.2020.

/NS/*

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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.