

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

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA Nos. 147 to 149/Bang/2012
Assessment years : 2007 – 08 to 2009 – 10

Shree R. V. Devraj, No. 50, Sree Sanjeevani, Fort ‘C’ Street, S. K. R. Road, Kalasipalyam, Bengaluru PAN : AAJPD7401K	Vs.	ACIT Central Circle 2 (1), Bengaluru
APPELLANT		RESPONDENT

Assessee by	:	Smt. Sheetal Borkar, Advocate
Revenue by	:	Shree Muzaffar Hussain, CIT DR
Date of hearing	:	29.10.2020
Date of Pronouncement	:	29.10.2020

ORDER

PER BENCH :

These three appeals are filed by the assessee and the same are directed against a combined order of CIT (A) VI, Bengaluru dated 29.12.2011.

2. In course of hearing, learned AR of the assessee appeared and submitted that the assessee wants to avail benefit of Vivad Se Viswas Act 2020. She also pointed out that in this regard, her colleague Smt. Pratibha R., Advocate has already sent a Mail on 29.09.2020 to the tribunal in which, it is stated that the assessee has filed an application to avail the benefit of Vivad Se Viswas Scheme but the assessee is yet to receive the certificate from the PCIT – 5, Bangalore. She submitted that 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such appeals pending and therefore, such appeals are being dismissed as withdrawn and liberty is being granted to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee does not finally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AR of the assessee submitted that if such liberty is granted then she has no objection to dismissal of the appeals as withdrawn with such liberty.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 Hence, we dismiss these three appeals as withdrawn and grant liberty to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee at some stage before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/-

(BEENA PILLAI)
Judicial Member

Bangalore,

Dated: 29th October, 2020.

/NS/AKG*

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

Sd/-

(A.K. GARODIA)
Accountant Member

By order

Assistant Registrar,
ITAT, Bangalore.