

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH
(VIRTUAL COURT)

श्री एन.के.सैनी, उपाध्यक्ष एवं श्री संजय गर्ग, न्यायिक सदस्य
BEFORE: SHRI. N.K.SAINI, VP & SHRI , SANJAY GARG, JM

आयकर अपील सं./ ITA NO. 179/Chd/2020

निर्धारण वर्ष / Assessment Year : 2010-11

Usha Garg # 167, Grain Market, Sector-26 Chandigarh	बनाम	The ITO Ward- 5 Panchkula
स्थायी लेखा सं./PAN NO: ACRPG6164A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : None (Withdrawal Application)
राजस्व की ओर से/ Revenue by : Dr. Daya Inder Singh Sidhu, Addl. CIT
सुनवाई की तारीख/Date of Hearing : 28/10/2020
उद्घोषणा की तारीख/Date of Pronouncement : 28/10/2020

आदेश/Order

PER N.K. SAINI, VICE PRESIDENT

This is an appeal filed by the Assessee against the order of the Ld. CIT(A), Panchkula dt. 07/08/2019.

2. The Assessee furnished an application for withdrawal of this appeal stating therein as under:

Subject: - Request for withdrawal of appeal for the AY 2010-11 in the case of Usha Garg SCF 67, Grain Market, Sector 26, Chandigarh in pursuance to filing of declaration under Direct Tax Vivad Se Vishwas Act, 2020, PAN: - ACRPG6164A.

Sir,

The assessee has filed an appeal before Hon'ble ITAT having ITA No. 179/CHANDI/2020 on 18/02/2020 for the AY 2010-11 against the order of Ld. CIT (A), Panchkula. The copy of Form No. 36 is enclosed here with for your kind perusal.

In this regard, it is submitted that the assessee has filed the declaration in Form 1 and Form 2 as prescribed under the Direct Tax Vivad Se Vishwas Act, 2020 for the AY 2010-11 and therein had filed the irrevocable undertaking in which the assessee had voluntarily waived all the rights, whether direct or indirect, to seek or pursue any remedy or any claim in relation to the tax-arrear which may otherwise be available to the assessee under any law for the time being in force, in equity, by statute or under any agreement entered into by India with any other country or territory outside India whether for protection of investment or otherwise. The copy of such Form 1 and Form 2 filed by the assessee on 08.07.2020 is also enclosed here with for your kind perusal.

In response to the same, the Ld. PCIT, Panchkula has also issued Form 3 to the assessee wherein NIL amounts has been determined to be to be payable by the assessee towards full and final settlement of the tax arrears covered by the said declaration under the

Direct Tax Vivad Se Vishwas Act, 2020, i.e. Form 1. The copy of such Form 3 issued by the Ld. PCIT, Panchkula dated 13.10.2020 is also enclosed here with for your kind perusal.

Now, as prescribed under the Act and as per Rule 5 of the Direct Tax Vivad Se Vishwas Rules, 2020, the assessee hereby withdraw the appeal filed before your good self having ITA No. 179/CHANDI/2020 on 18/02/2020 for the AY 2010-11 against the order of Ld. CIT (A), Panchkula in the manner as mentioned herein above and also as mentioned in Form 2 of the Direct Tax Vivad Se Vishwas Act, 2020.

It is kindly requested to your good self to acknowledge the same.

USHA GARG

3. During the course of hearing it is noticed that the assessee has availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has issued Form 3 bearing Certificate No. 645040000131020, in response to the application filed by the assessee, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeal of the assessee is to be dismissed as withdrawn.
4. The Ld. Sr. DR did not object if appeal of the assessee is dismissed as withdrawn.
5. In view of the above the appeal of the assessee is dismissed as withdrawn.
6. In the result, appeal of the assessee is dismissed.

(Order pronounced in the open Court on 28/10/2020)

Sd/-
संजय गर्ग
(SANJAY GARG)

न्यायिक सदस्य/ Judicial Member

AG

Date: 28/10/2020

Sd/-
एन.के.सैनी,
(N.K. SAINI)

उपाध्यक्ष / VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File