

**IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH,  
“VIRTUAL HEARING” AT KOLKATA**(समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य  
[Before Shri A. T. Varkey, JM]**I.T.A. Nos. 381/Gau/2019**  
Assessment Years:2015-16

Santoshi Devi Jain (PAN: AEPPJ6118P) Block-A, 3 <sup>rd</sup> floor, Nirmal Sagar Apartment, Old Post Office Road, Rehabari, Assam-781008	Vs.	Deputy Commissioner of Income-tax, Circle-4, Guwahati
Appellant		Respondent

&amp;

**I.T.A. Nos. 382/Gau/2019**  
Assessment Years:2015-16

Pooja Jain (PAN: AEWPJ7244R) Block-A, 3 <sup>rd</sup> floor, Nirmal Sagar Apartment, Old Post Office Road, Rehabari, Assam-781008	Vs.	Deputy Commissioner of Income-tax, Circle-4, Guwahati
Appellant		Respondent

&amp;

**I.T.A. Nos. 383/Gau/2019**  
Assessment Years:2015-16

Dharam Chand Amit Kumar (HUF) (PAN: AADHD6071K) Block-A, 3 <sup>rd</sup> floor, Nirmal Sagar Apartment, Old Post Office Road, Rehabari, Assam-781008	Vs.	Income-tax Officer, Ward-4(1), Guwahati
Appellant		Respondent

&amp;

**I.T.A. Nos. 384/Gau/2019**  
Assessment Years:2015-16

Dharam Chand Jain	Vs.	Deputy Commissioner of Income-tax,
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(PAN: AEIPPJ6117C) Block-A, 3 <sup>rd</sup> floor, Nirmal Sagar Apartment, Old Post Office Road, Rehabari, Assam-781008		Circle-4, Guwahati
Appellant		Respondent

Date of Hearing	05.11.2020
Date of Pronouncement	13.11.2020
For the Appellant	N o n e
For the Respondent	Shri Jayanta Mridha, DR

### **ORDER**

All these appeals are preferred by the different assessee against the separate orders of Ld. CIT(A), Guwahati-2, Guwahati dated 31-05-2019 for assessment year 2015-16.

2. At the outset, it is noted that none appeared on behalf of the assessee's but applications for withdrawal of the appeal have been placed on file. From perusal of the said applications, it is noted that these assessee's intends to opt for the Direct Tax Vivad Se Vishwas Scheme 2020 (hereinafter, the 'scheme') and accordingly has filed Form 1 and 2 before the competent authority as per the scheme in respect of this appeal and is awaiting the issue of Form No. 3 from the competent authority. However, taking into consideration the fact that since the assessee's are opting for the 'Vivad Se Vishwas Scheme, 2020' for the assessment year 2015-16, there is no point in keeping the impugned appeal pending.

3. In the light of the aforesaid discussion, I treat these written submission of the assessee's informing the Tribunal the fact that assessee's are opting for the said scheme, therefore, I allow the assessee's to withdraw the impugned appeals. In case, if the competent authority as per the scheme does not accept the assessee's proposal to opt for the Vivad Se Vishwas Scheme, 2020, then the assessee's are at liberty to move applications individually also for recalling this order. With the aforesaid caveat, I allow the assessee's to withdraw the captioned appeals.

4. Needless to say that my aforesaid action allowing the assessee's to withdraw the appeals, will not come in the way of the competent authority of Revenue to accept the assessee's said option/scheme for availing "Vivad Se Vishwas Scheme, 2020".

5. In the result, all the appeals of assessee's are dismissed as withdrawn.

Order is pronounced in the open court on 13th November, 2020.

Sd/-  
(Aby. T. Varkey)  
Judicial Member

Dated : 13th November, 2020

JD(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – i) Smt. Santoshi Devi Jain, ii) Smt. Pooja Jain, (iii) Dharam Chand Amit Kumar (HUF), (iv) Shr Dharam Chand Jain
2. Respondent – DCIT, Circle-4, Guwahati
3. CIT(A), Guwahati-2, Guwahati
4. CIT- Guwahati
5. DR, ITAT, Guwahati.

/True Copy,

By order,

Senior Pvt. Secy.