

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

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND
SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER**

ITA No.1583/Bang/2019
Assessment Year: 2014-15

Sri Korangrapady Prakash Shetty #09, Asha, Ali Asker Road, Off: Cunningham Road Bengaluru-560052 PAN NO : AGAPS5631F	Vs.	ACIT Circle-1(2)(1) Bengaluru
APPELLANT		RESPONDENT

Appellant by	:	Shri V. Srinivasan, A.R.
Respondent by	:	Shri Priyadarshi Mishra, D.R.

Date of Hearing	:	23.11.2020
Date of Pronouncement	:	23.11.2020

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal filed by the assessee is directed against the order of CIT(A)-2, Bengaluru dated 22.4.2019 for the assessment year 2014-15.

2. At the time of hearing, the Ld A.R submitted that the assessee has filed application under the Direct Tax Vivad Se Vishwas Act, 2020 and is waiting for the certificate in Form No.3 from the Pr. CIT. Accordingly the Ld A.R submitted that the matter may be kept pending.

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3. The Ld D.R, however, submitted that the assessee has to withdraw the pending appeal after filing Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter, the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined by the tax official to the department. He submitted that the Form no.3 shall be issued to the assessee in due course and accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.

4. We heard the parties and perused the record. Since the assessee has opted for Vivad Se Vishwas Scheme, 2020, the appellant would be moving application for withdrawing the present appeal filed before the Tribunal in due course. Since the assessee has already filed the necessary application before the tax authorities under the above said scheme, we are of the view that no purpose will be served in keeping this appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn.

5. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 23rd Nov, 2020

Sd/-
(N.V. Vasudevan)
Vice President

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 23rd
Nov, 2020.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

**Asst. Registrar,
ITAT, Bangalore.**