

आयकर अपीलीय अधिकरण "एक सदस्य" न्यायपीठ पुणे में।
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI P.M. JAGTAP, VICE PRESIDENT(KZ)

आयकर अपील सं. / ITA Nos.82 to 85/PUN/2019
निर्धारण वर्ष / Assessment Years : 2006-07 to 2009-10

Shri Ajit Vithal Dake,
Ward No.8, House No.463,
Khanjire Mala, Ichalkaranji.

PAN : ABAPD4331L.

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-3, Ichalkaranji.

.....प्रत्यर्थी / Respondent

Assessee by : Shri M.K. Kulkarni
(Withdrawal Petition filed)
Revenue by : Shri Sudhendu Das.

सुनवाई की तारीख / Date of Hearing : 25.11.2020
घोषणा की तारीख / Date of Pronouncement : 25.11.2020

आदेश / ORDER

PER P.M. JAGTAP, VP :

1. These four appeals filed by the assessee are directed against four separate orders of learned Commissioner of Income Tax (Appeals) - 2, Kolhapur all dated 10.12.2018 for the assessment years 2006-07 to 2009-10, respectively.

2. At the time of virtual hearing, the ld. Counsel for the assessee has prayed for withdrawing of these appeals filed by the assessee on the ground that the assessee has opted to settle the dispute involved therein under the Direct Tax – Vivad Se Vishwas Scheme, 2020. It is also submitted by the ld. Counsel for the assessee that the required declarations in the prescribed Form No.1 and Form

No.2 have been filed by the assessee and the Designated Authority has also issued certificate in Form No.3, the copy of which is placed on record.

3. The Direct Tax Vivad Se Vishwas Act, 2020 has introduced a Dispute Resolution Scheme, which is applicable to all appeals/petitions filed by the taxpayers or Income Tax Department, which were pending until 31st January, 2020 before any Appellate Forum including the Income Tax Appellate Tribunal. The procedure to avail the said Scheme is prescribed as under:-

(i) Filing of declaration in Form 1 and Form 2

Declaration under section 4(1) of the Scheme shall be made in Form 1 consisting of the details regarding the appeal to be settled. Undertaking to be furnished by the declarant in Form 2 concerning the waiving of his right to seek or pursue any remedy under any law is to be accompanied along with Form 1.

(ii) Certificate from the Designated Authority in Form 3

The Designated Authority within 15 days from the receipt of the declaration in Form 1 and Form 2 will issue a certificate in Form 3 under section 5(1) of the Scheme determining the amount payable under the Scheme.

(iii) Payment of taxes and withdrawal of appeal

The declarant shall pay the amount (if not already paid) as determined in Form 3 within 15 days from the date of receipt of such certificate. The declarant is also required to withdraw the appeal for which the declaration is filed after receipt of certificate under section 5(1) of the Scheme.

4. As already noted, the assessee has duly filed the declarations in Form 1 and Form 2 and the Designated Authority has also issued the certificate in

Form 3 as per section 5(1) of the Scheme determining the tax payable by the assessee under the Scheme. On receipt of the said certificate in Form 3, the assessee is now seeking to withdraw these appeals as required under the Scheme and keeping in view that the assessee has duly complied with the necessary requirements under the Scheme, I permit the withdrawal of these appeals filed by the assessee and dismiss the same as withdrawn.

5. In the result, all the four appeals filed by the assessee are dismissed as withdrawn.

Order pronounced on this 25th day of November, 2020.

Sd/-
(P.M. JAGTAP)
VICE PRESIDENT

पुणे / Pune; दिनांक / Dated : 25th November, 2020.

Yamini

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-2, Kolhapur.
4. The Pr.CIT-2, Kolhapur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक सदस्य" /
DR, ITAT, "SMC" Pune;
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.