

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI P.M. JAGTAP, VICE PRESIDENT  
AND  
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No.1179/PUN/2017  
निर्धारण वर्ष / Assessment Year : 2013-14

Janata Sahakari Bank Ltd.,  
179, Bhawani Peth,  
Satara – 415002.

PAN : AAAJJ0029N.

.....अपीलार्थी / Appellant

बनाम / V/s.

The Asst.Commissioner of Income Tax,  
Satara Circle, Satara.

.....प्रत्यर्थी / Respondent

Assessee by : None (Withdrawal Application filed)

Revenue by : Shri S.P. Walimbe.

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 :**

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals) – 4, Pune dated 20.02.2017 for the assessment year 2013-14.

2. The assessee Bank has moved an application dated 28.09.2020 seeking withdrawal of this appeal filed by it on the ground that it has opted to settle the dispute involved therein under the Direct Tax – Vivad Se Vishwas Scheme, 2020. It is also stated in the said application 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 copies of which are enclosed with the application.

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 this appeal as required under the Scheme and keeping in view that the assessee has duly complied with the necessary requirements under the Scheme, we permit the withdrawal of this appeal filed by the assessee and dismiss the same as withdrawn.

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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on this 25<sup>th</sup> day of November, 2020.

**Sd/-**  
**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

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

पुणे / Pune; दिनांक / Dated : 25<sup>th</sup> 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)-4, Pune.
4. The Pr. CIT-3, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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