

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "A", BANGALORE**

Before Shri Chandra Poojari, AM & Shri George George K, JM

ITA No.1418/Bang/2019 : Asst.Year 2014-2015

ITA No.1419/Bang/2019 : Asst.Year 2014-2015

Sri.Hastimal Sohanlal Jain C/o.S.Parthasarathi, Advocate No.3/1, Pranava Complex 5 th Cross, Malleshwaram Bengaluru – 560 003. PAN : AFCPJ7105C.	v.	The Income Tax Officer Ward 1(2)(5) Bengaluru.
(Appellant)		(Respondent)

Appellant by : Smt.R.Prathibha, Advocate
Respondent by : Sri.Kannan Narayan, JCIT-DR

Date of Hearing : 02.12.2020	Date of Pronouncement : 02.12.2020
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ORDER

Per Chandra Poojari, AM

These appeals at the instance of the assessee are directed against CIT(A)'s order passed u/s 143(3) of the Act dated 30.12.2016 and penalty order passed u/s 271(1)(c) of the Act dated 28.06.2017. The relevant assessment year is 2014-2015.

2. At the time of hearing before us, the learned Counsel for the assessee has furnished letter dated 01st December, 2020, wherein it is stated that the assessee has opted for filing the application under Direct Tax Vivad Se Vishwas Act, for settlement of the dispute, and accordingly, he prayed that the appeals may be adjourned.

3. The learned Departmental Representative, however, submitted that the assessee has to withdraw the pending appeals 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 to the Department. He submitted that Form No.3 shall be issued to the assessee in due course and accordingly he submitted that the appeals of the assessee may be dismissed as withdrawn, as the assessee in any case is required to withdraw the appeals. The learned DR further submitted that in these types of cases, the Tribunal is giving liberty to seek recall of the order if the appeal is dismissed by the Bench.

4. We have heard the rival submissions and perused the material on record. The submissions made by the learned DR is considered. Since the assessee has opted for filing the application under Direct Tax Vivad Se Vishwas Act for settlement of the dispute, the assessee would be moving application for withdrawing the present appeals filed before the Tribunal in due course. Hence, we are of the view that no purpose will be served in keeping these appeals pending. Accordingly, we dismiss the appeals of the assessee as withdrawn. Since we have dismissed the appeals, the assessee is at liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intend to do so.

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

Order pronounced on this 02nd day of December, 2020.

Sd/-
(George George K)
JUDICIAL MEMBER

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Bangalore; Dated : 02nd December, 2020.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A)-1, Bangalore
4. The Pr.CIT-1, Bangalore.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore