

IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE
BEFORE SHRI. B. R. BASKARAN, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER

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| ITA No.1098 & 1099/Bang/2010 |
| Assessment Year : 2006 - 07 |

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| 1)Shri N Anand Babu Naidu 2)Shri Dinesh Babu Naidu M/s Sridevi Dairy Farms Pvt. Ltd., No.356, 24, 'B' Cross, 90 th Main, II Stage, Benashankari, Bengaluru-560 070. 1) PAN - ABOPB 1074 E 2) PAN - ABOPB 1073 D | Vs. | The Dy. Commissioner of Income Tax, Central Circle-1(1), Bengaluru. |
| APPELLANT | | RESPONDENT |

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| Appellant by | : | Shri Narendra Sharma, Advocate |
| Respondent by | : | Shri Dilip Reddy, Jr. Standing Counsel for Dept. |

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| Date of Hearing | : | 19-10-2020 |
| Date of Pronouncement | : | 03-12-2020 |

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal has been filed by assessee against order dated 27/07/2010 passed by Ld.CIT(A)-VI, for assessment year 2006-07.

2. Ld.AR vide letter dated 2/12/2020 submitted that assessee has decided to go in for VSVS 2020. However certain details are yet to be obtained from Revenue, regarding tax paid over several years. He thus submitted that the appeals may be dismissed with liberty to move appropriate application for recall in the event, form 1 is not accepted by revenue.

Ld.AR subsequently filed correspondence with the Department vide letter dated 2/12/2020, wherein it is submitted that several letters were filed with concerned Assessing Officer regarding the same, which is pending. Ld.AR has filed before Ld.Pr.CIT having jurisdiction in this matter, requesting to expedite the details sought for.

3. Subsequently vide letter dated 02/12/2020, addressed to this *Tribunal*, it is submitted that assessee will be able to file Form 1 in respect of these appeals as soon as all these details are received. A copy of the said letter is scanned and reproduced as under:

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From,
V. Chandrashekar,
No.19, SNS Plaza,
Kumarakrupa Road,
Bangalore - 01

02/12/2020

To,
The Assistant Registrar,
Income Tax Appellate Tribunal, "B" Bench
Bangalore

Hon'ble Madam,

Sub: Filing of details in the case of Sri Devi Dairy Farms Pvt Ltd, Dinesh Babu Naidu and Anand Babu Naidu in ITA No. 1210/Bang/10, 1096, 1098 & 1099/Bang/10 - reg.

The above mentioned matters were listed before this Tribunal on 19/10/2020 and the appellant assessee has submitted that it has preferred to avail the Vivaad Se Vishwaas Scheme and will be filing the Form 1 & 2, shortly.

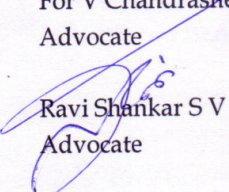
The appellant has been compiling the details of tax paid over several years and has also sought information from the Assessing Officer, by filing letters to this effect. The Assessing Officer is yet to furnish the complete details of the taxes collected, either through attachment, recovery etc to enable the appellant to file the VSVS form.

The appellant has also filed reminders seeking the details and a copy of the recent letter is attached for your perusal and record. We are herewith filing this letter in continuation of the request for confirmation by the Tribunal to file the copy of Form 1 & 2.

It is humbly prayed that the letter be taken on record and we undertake to furnish a copy of the form 1 & 2, immediately upon filing the same.

We deeply regret the inconvenience caused in this regard.

For V Chandrashekar
Advocate


Ravi Shankar S V
Advocate

4. Ld.Sr.DR submitted that the appeal may be dismissed as no purpose will be served by keeping the appeals pending.

5. We have perused submissions advanced by both sides in light of records placed before us.

Assessee has sought for VSVS- scheme 2020, no purpose will be served in keeping the present appeal pending. However we note that assessee has not yet been able to upload form 1 due to nonavailability of certain information mentioned in the letter reproduced hereinabove. We direct Ld. DR to take necessary steps towards filing of form 1 by assessee by assisting to provide the details available with the Department in respect of present appeals.

6. Considering the facts of the present case and the application filed by Ld.AR that assessee would be filing Form No. 1 and 2 with due assistance from revenue,, we dismiss the present appeal as withdrawn. However, liberty is granted to move appropriate application for recall of this order, in the event, if something goes wrong and situation so warrants or Form 1 filed by assessee is not accepted by revenue.

Accordingly, assessee's appeals for year under consideration is allowed to be withdrawn with liberty.

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

Order pronounced in the open court on 3rd Dec, 2020

Sd/-
(B. R. BASKARAN)
Accountant Member
Bangalore,
Dated, the 3rd Dec, 2020.
/Vms/

Sd/-
(BEENA PILLAI)
Judicial Member

Copy to:

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

By order

Assistant Registrar, ITAT, Bangalore

| | | Date | Initial | |
|-----|--|-------------|----------------|----------|
| 1. | Draft dictated on | On Dragon | | Sr.PS |
| 2. | Draft placed before author | -12-2020 | | Sr.PS |
| 3. | Draft proposed & placed before the second member | -12-2020 | | JM/AM |
| 4. | Draft discussed approved by Second Member. | -12-2020 | | JM/AM |
| 5. | Approved Draft comes to the Sr.PS/PS | -12-2020 | | Sr.PS/PS |
| 6. | Kept for pronouncement on | -12-2020 | | Sr.PS |
| 7. | Date of uploading the order on Website | -12-2020 | | Sr.PS |
| 8. | If not uploaded, furnish the reason | -- | | Sr.PS |
| 9. | File sent to the Bench Clerk | -12-2020 | | Sr.PS |
| 10. | Date on which file goes to the AR | | | |
| 11. | Date on which file goes to the Head Clerk. | | | |
| 12. | Date of dispatch of Order. | | | |
| 13. | Draft dictation sheets are attached | No | | Sr.PS |