

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DIVISION BENCH "A", CHANDIGARH  
(VIRTUAL COURT)**

**BEFORE: SHRI. N.K.SAINI, VICE PRESIDENT AND  
SHRI R.L. NEGI, JUDICIAL MEMBER**

ITA No. 80/CHD/2019  
Assessment Year : 2013-14

Sandeep Gupta R/O 91/92, Mahavir Nagar Ferozepur Road, Ludhiana	बनाम	The ITO Ward-7(2) Ludhiana
स्थायी लेखा सं./PAN NO. AAVPG3934A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate  
राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl. CIT

ITA No. 312/CHD/2019  
Assessment Year : 2014-15

M/s Rich Infra Developers India Ltd. SCO 144-145, 3 <sup>rd</sup> Floor, Sector 34A, Chandigarh	बनाम	The Asst. CIT Circle-4(1) Chandigarh
स्थायी लेखा सं./PAN NO. AAFCR3888R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Parikshit Aggarwal, C.A  
राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

ITA No. 794/CHD/2019  
Assessment Year : 2017-18

Shri Bipan Jindal H.No. 276, Model Gram, Ludhiana	बनाम	The ITO Ward-6(1) Ludhiana
स्थायी लेखा सं./PAN NO. ACKPJ2665C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate  
राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

ITA No. 1534 & 1535/CHD/2019  
Assessment Year : 2010-11

Simran Gill W/o Shri. Gurinder Singh Gill, 3334, Sector 125, Sunny Enclave Kharar, (Mohali)	बनाम	The ITO Ward 6(3), Mohali
स्थायी लेखा सं./PAN NO. DOXPS6081D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Gulshan Arora, Advocate  
राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

ITA No. 1038/CHD/2019  
Assessment Year : 2011-12

Shri Sukhdev Singh VPO- Khadial, Tehsil-Sunam Sangrur	बनाम	The ITO Ward, Sunam
स्थायी लेखा सं./PAN NO. CTPPS3172M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri T.N. Singla, C.A  
राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 16/12/2020  
उदघोषणा की तारीख/Date of Pronouncement : 16/12/2020

### आदेश/Order

#### PER BENCH:

All these appeals by the different assessees are directed against the separate orders of different Ld. Commissioners of Income Tax (Appeal) at various stations as per following details:

Sl.No.	Appeal No.	Name of Case	CIT(Appeal / s )	Order dt.
1.	ITA No. 80/Chandi/2019	Shri Sandeep Gupta, Ludhiana	CIT(A)-2, Ludhiana	22/11/2018
2.	ITA No. 312/Chandi/2019	M/s Richa Infra Developers India Ltd.	CIT(A)-2, Chandigarh	30/07/2018
3.	ITA No. 794/Chandi/2019	Shri. Bipen Jindal, Ludhiana	CIT(A)-3, Ludhiana	12/02/2019
4.	ITA No. 1534 & 1535/Chandi/2019	Smt. Simran Gill, Kharar	CIT(A)-3, Chandigarh	09/09/2019
5.	ITA No. 1038/Chandi/2019	Shri. Sukhdev Singh, Sunam	CIT(A)-Patiala	30/05/2019

2. In all the above appeals the Ld. Counsels for the Assesseees or Assesseees themselves furnished separate applications for withdrawal of the appeals.

3. During the course of hearing the Ld. Counsels for the Assesseees submitted that since the assesseees have availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has issued Form No. 3 / 5, in response to the applications filed by the assesseees, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeals of the assesseees may be allowed to be withdrawn. The details of above said certificates are as under:

Sl.No.	Appeal No.	Name of Case	Certificate No.
1.	ITA No. 80/Chandi/2019	Shri Sandeep Gupta, Ludhiana	718089810121120
2.	ITA No. 312/Chandi/2019	M/s Richa Infra Developers India Ltd.	741972260241120
3.	ITA No. 794/Chandi/2019	Shri. Bipen Jindal, Ludhiana	679044550271020
4.	ITA No. 1534 & 1535/Chandi/2019	Smt. Simran Gill, Kharar	742141980241120
5.	ITA No. 1038/Chandi/2019	Shri. Sukhdev Singh, Sunam	703322810061120

4. The Ld. DR did not object if the above appeals of the assesseees are dismissed as withdrawn.

5. In view of the above the appeals of the assesseees are dismissed as withdrawn.

6. In the result, appeals of the assesseees are dismissed.

Order pronounced on 16/12/2020

Sd/-

**(R.L. NEGI)**  
**JUDICIAL MEMBER**

**Dated : 16/12/2020**

**AG**

Sd/-

**(N.K. SAINI)**  
**VICE PRESIDENT**

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, Chandigarh
6. Guard File