

**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. 244/CHD/2019
Assessment Year : 2013-14

The Tiara Co-operative Agricultural Service Society Ltd. Vill & PO Tiara, Tehsil & District Kangra Himachal Pradesh- 176209	बनाम	The ITO Ward Dharamshala (H.P)
स्थायी लेखा सं./PAN NO. AACFT6845N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Gagan Guleria, Advocate

राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl. CIT

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

उद्घोषणा की तारीख/Date of Pronouncement : 16/12/2020

आदेश/Order

PER N.K. SAINI, VICE PRESIDENT:

This is an appeal filed by the Assessee against the order of the Ld. CIT(A), Palampur dt. 21.12.2018.

2. The Ld. Counsel for the Assessee furnished an application for withdrawal of this appeal stating therein as under:

Application for Withdrawal of Appeal No. ITA 244/CHANDI/2019 AY: 2013-2014 Fixed for Dated 16-12-2020 in terms of VsV Scheme under Direct Tax Vivad Se Vishwas Act, 2020 by preponing the Dated of hearing of Appeal.

Sir

Applicant/Appellant/Assessee respectfully submits as under: -

1. That the above Referred Appeal is pending adjudication before Hon'ble ITAT, Chandigarh Bench (SMC) and the same is fixed for Dated 16-12-2020.

2. That the Appellant has filed declaration under Section 4 of the Act in Form -1 & 2 in terms of VsV Scheme under Direct Tax Vivad Se Vishwas Act, 2020 in reference to the Appeal above mentioned for the Assessment year 2013-2014 and in this context Certificate No. 725170230171120 Dated 17-11-2020 in Form - 3 has been issued by Designated Authority i.e. PCIT, Shimla for the relevant Assessment year/Financial year.

3. That the Assessee/Appellant desires to withdraw the Appeal No. ITA 244/CHANDI/2019 AY: 2013-2014 in terms of VsV Scheme under Direct Tax Vivad Se Vishwas Act, 2020 so as to enable the Appellant to furnish the proof of withdrawal of Appeal in Form - 4 of the Act within the stipulated period of 15 days from the date of issuance of Certificate No. 725170230171120 Dated 17-11-2020. Copy of Form-3 issued by Designated Authority is annexed herewith for passing consequential order as soon as possible.

I, therefore, request your honour to allow the Application.

Sd/-
Shri Gagan Guleria

3. During the course of hearing the Ld. Counsel for the Assessee submitted that since the assessee has availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has since issued Form 3 bearing Certificate No. 725170230171120, in response to the application filed by the assessee, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeal of the assessee may be allowed to be withdrawn.

4. The Ld. DR did not object if appeal of the assessee is dismissed as withdrawn.

5. In view of the above the appeal of the assessee is dismissed as withdrawn.

6. In the result, appeal of the assessee is dismissed.

(Order pronounced in the open Court 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