

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, AMRITSAR
(VIRTUAL COURT)
BEFORE: SHRI. N. K. SAINI, VICE PRESIDENT AND
SHRI N. K. CHOUDHRY, JUDICIAL MEMBER**

I.T.A. No. 654/ASR/2018
Assessment Year: 2015-16

M/s Torrent Roofing System, Una, C/o Sachin K Malhotra, Advocate, Malhotras Office, Phagwara Road, Hoshiarpur- 146001	बनाम	Income-Tax Officer, Aaykar Bhawan, Mall Road, Hoshiarpur
स्थायी लेखा सं./PAN No. AAHFT 1660L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh. Sachin Malhotra (Ld. Adv.)
राजस्व की ओर से/ Revenue by : Sh. Charan Dass (Ld. D.R.)

In I.T.A. No. 73/ASR/2019
Assessment Year: 2009-10

M/s Epicure Marketing Private Ltd., C/o Orbit Entertainment, Moga	बनाम	Income Tax Officer, Ward-1, Moga
स्थायी लेखा सं./PAN No. AACCE 0113F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None
राजस्व की ओर से/ Revenue by : Sh. Charan Dass, (Ld. D.R.)

In I.T.A. No. 83/ASR/2018
Assessment Year: 2010-11

M/s Arora Metal Works, C-19, Focal Point, Jalandhar	बनाम	A.C.I.T., Central Circle-2, Jalandhar
स्थायी लेखा सं./PAN No. AABFA 3997M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh. K. R. Jain, (Ld. Adv.)
राजस्व की ओर से/ Revenue by : Sh. Charan Dass, (Ld. D.R.)

In I.T.A. No. 302/ASR/2018
Assessment Year: 2014-15

Smt. Brij Bala Goel, Harbhagwan Building, Phagwara Road, Hoshiarpur	बनाम	Dy. Commissioner of Income Tax, Hoshiarpur Circle, Hoshiarpur
स्थायी लेखा सं./PAN No. ABGPG 3675A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh. Sudhir Sehgal, (Ld. A.R.)
राजस्व की ओर से/ Revenue by : Sh. Charan Dass, (Ld. D.R.)

In I.T.A. No. 44/ASR/2020
Assessment Year: 2008-09

Sh. Harpreet Singh Sidhu, 004, Upper Basement, Arora Prime Tower, Jalandhar- 144001	बनाम	Income-Tax Officer, Ward - 2(1), Jalandhar
स्थायी लेखा सं./PAN No. BCPPS 6819D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh. J. S. Bhasin, (Ld. Adv.)
राजस्व की ओर से/ Revenue by : Sh. Charan Dass, (Ld. D.R.)

सुनवाई की तारीख/Date of Hearing : 10/11/2020
उद्घोषणा की तारीख/Date of Pronouncement : 10/11/2020

आदेश/ORDER

PER N.K. CHOUDHRY, JM:

These appeals under consideration have been preferred by the different assesseees against the separate orders impugned herein

passed by different Ld. Commissioners of Income Tax (Appeal) stationed at various stations, detailed below :

SI No.	Appeal No.	Name of Case	CIT(Appeal/s)	Order dt.
1.	In ITA No. 654/ASR/2018	M/s Torrent Roofing System, Una	CIT(A)-1, Jalandhar	25/10/2018
2.	In ITA No. 73/ASR/2019	M/s Epicure Marketing Private Ltd., Moga	CIT(A)-3, Ludhiana	24/12/2018
3.	In ITA No. 83/ASR/2018	M/s Arora Metal Works, Jalandhar	CIT(A)-1, Jalandhar	27/12/2017
4.	In ITA No. 302/ASR/2018	Smt. Brij Bala Goel, Hoshiarpur	CIT(A)-1, Jalandhar	27/03/2018
5.	In ITA No. 44/ASR/2020	Sh. Harpreet Singh Sidhu, Jalandhar	CIT(A)-1, Jalandhar	29/11/2019

2. In all the above appeals, the Ld. Counsels of 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 assessees 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 dismissed as withdrawn. The details of above said certificates are as under:

SI No.	Appeal No.	Name of Case	Certificate No.
1.	In ITA No. 654/ASR/2018	M/s Torrent Roofing System, Una	6783 8446 0271 020 Dt. 27.10.2020
2.	In ITA No. 73/ASR/2019	M/s Epicure Marketing Private Ltd., Moga	6630 1050 0201 020 Dt. 20.10.2020
3.	In ITA No. 83/ASR/2018	M/s Arora Metal Works, Jalandhar	3982 1704 0150 720 Dt. 15.07.2020
4.	In ITA No. 302/ASR/2018	Smt. Brij Bala Goel, Hoshiarpur	6784 0224 0271 020 Dt. 27.10.2020
5.	In ITA No. 44/ASR/2020	Sh. Harpreet Singh Sidhu, Jalandhar	6956 2485 0031 120 Dt. 03.11.2020

4. The Ld. DR raised no objection, if the appeals of the Assesseees are allowed to be dismissed as withdrawn.

5. In view of the above facts and circumstances, the appeals of the assesseees are liable to be dismissed as withdrawn, hence ordered accordingly.

6. In the result, instant appeals of the Assesseees stands dismissed as withdrawn.

Order pronounced on 10/11/2020

Sd/-
(N. K. SAINI)
VICE PRESIDENT

Sd/-
(N. K. CHOUDHRY)
JUDICIAL MEMBER

Dated: 10/11/2020

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. The Appellants
2. The Respondents
3. CITs
4. The CITs(A)
5. DR, ITAT, Amritsar
6. Guard File