

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DIVISION BENCH, AMRITSAR  
(VIRTUAT COURT)**

**BEFORE: SHRI. N.K.SAINI, VICE PRESIDENT AND  
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

ITA No. 262/ASR/2018  
Assessment Year : 2005-06

M/s Amar Nath Vinay Kumar, Dana Mandi, Tanda Urmur, Dasuya.	बनाम	The ITO, Dasuya.
स्थायी लेखा सं./PAN NO. AABFA 4735F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri J.S.Bhasin, Advocate

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, Addl. CIT

ITA No. 312/ASR/2018  
Assessment Year : 2010-11

Shri Jiwan Dass, S/o Shri Tara Chand, Village-Kot Sadik, Kala Singhian Road, Jalandhar.	बनाम	The ITO, Jalandhar.
स्थायी लेखा सं./PAN NO. EPJPS9599G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Dinesh Sarna, Advocate

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, Addl. CIT

ITA No. 108 /ASR/2018  
Assessment Year : 2011-12

Smt. Jaswinder Kaur, H.No. 10, Jyoti Nagar, Near Income Tax Colony, Jalandhar.	बनाम	The DCIT, Central Circle-II, Jalandhar.
स्थायी लेखा सं./PAN NO. AFVPK2589Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashray Saran, C.A.

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, Addl. CIT

ITA No. 492 /ASR/2019  
Assessment Year : 2016-17

Shri Balkar Singh, House No. 677, J.P. Nagar, Distt. -Jalndhar.	बनाम	The DCIT, Central Circle-II, Jalandhar.
स्थायी लेखा सं./PAN NO. DRDPS2869Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri J.S.Bhasin, Advocate

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 25.11.2020

उद्घोषणा की तारीख/Date of Pronouncement : 25.11.2020

### आदेश/Order

**PER N.K.SAINI, V.P.:**

These are four appeals by the different assessees directed against the orders of different Ld. Commissioners of Income Tax (Appeal)-1, Jalandhar dated 04.01.2018 as per the following details:

Sl.No.	Appeal No.	Name of Case	CIT(Appeals )	Order dt.
1.	ITA 262/ASR/2018	M/s Amar Nath Vinay Kumar	CIT(A)-1 Jalandhar	23.02.2018
2.	ITA 312/ASR/2018	Shri Jiwan Dass, Jalandhar	-do-	27.03.2018
3.	ITA 108/ASR/2018	Smt. Jaswinder Kaur	CIT(A)-5,Ludhiana	01.11.2017
4.	ITA 492/ASR/2019	Shri Balkar Singh, Jalandhar	CIT(A)-1, Jalandhar	28.05.2019

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

3. During the course of hearing the Ld. Counsels for the Assessee submitted that since the assesseees have availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has since 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	
1	ITA 262/ASR/2018	M/s Amar Nath Vinay Kumar	695798770031120
2	ITA 312/ASR/2018	Shri Jiwan Dass, Jalandhar	715538860111120
3	ITA 108/ASR/2018	Smt. Jaswinder Kaur Jalandhar	649295920151020
4	ITA 492/ASR/2019	Shri Balkar Singh, Jalandhar	678350730271020

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

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

6. In the result, all the appeals of the assesseees are dismissed.  
Order pronounced on 25/11/2020.

**Sd/-**

**(N.K. CHOUDHRY)**  
**JUDICIAL MEMBER**  
**'Poonam'**

**Sd/-**

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

आदेश की प्रतिलिपि अग्रेषित/ 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