

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE**

**BEFORE SHRI N. V. VASUDEVAN, VICE PRESIDENT AND
SHRI B. R. BASKARAN, ACCOUNTANT MEMBER**

ITA Nos.1763 and 1764/Bang/2019
Assessment Years : 2011-12 and 2012-13

Shri. V. Shivakumar, No.997, 3 rd Main, Vidyaranyapuram, Mysuru – 570 008. PAN : AELPS 5929 R	Vs.	The Deputy Commissioner of Income Tax, Central Circle, Mysuru.
APPELLANT		RESPONDENT
Assessee by	:	Shri. V. Srinivasan, Advocate
Revenue by	:	Smt. R. Premi, JCIT (DR)(ITAT), Bengaluru
Date of hearing	:	4.1.2021
Date of Pronouncement	:	4.1.2021

ORDER

Per N. V. Vasudevan, Vice President

These are appeals filed by the assessee against two orders both dated 25.06.2019 passed by the CIT(A)-11, Bangalore, relating to Assessment Years 2011-12 and 2012-13.

2. The Learned AR of the assessee submitted that the assessee has opted to settle the dispute in these appeals under the direct tax Vivad Se Vishwas Scheme, 2020 and has filed Form Nos.1 and 2 and is awaiting to receive Form 3 from the Designated Authority. Learned Counsel for the assessee prayed for keeping the proceedings in abeyance till the assessee received Form 3.

3. In the course of hearing, it was the proposition put forward by the Bench that under these facts, the appeals of the assessee may be dismissed and

withdrawn and liberty may be granted to the assessee to approach this Tribunal for recall of this order under section 254(2) of the Act in case the assessee finally opts out of Vivad Se Vishwas Scheme, 2020. In reply, it was submitted by learned AR of the assessee that if the liberty is granted to the assessee, then we have no objection about dismissal of the appeals as withdrawn. Learned DR of the Revenue also agreed to this proposition put forward by the Bench.

4. The appeals are accordingly dismissed as withdrawn. The assessee is however at liberty to seek recall of this order in the event of non-issue of Form-III or for other reasons the assessee is not able to settle the dispute under the Scheme.

5. In the result, assessee's appeals are dismissed.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(B. R. BASKARAN)
Accountant Member

Sd/-

(N. V. VASUDEVAN)
Vice President

Bangalore,

Dated: 4.1.2021.

/NS/*

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.