

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "A", BANGALORE**

Before Shri Chandra Poojari, AM & Shri George George K, JM

IT(TP)A No.306/Bang/2015 : Asst.Year 2010-2011

M/s.Autoliv India Private Limited Survey No.80/3, Chokkahalli Village, Doddalluru Gram Panchayat, Hoskote Industrial Estate Bengaluru - 562 114. PAN : AADCA6222E.	v.	The Dy.Commissioner of Income-tax, Circle 1(1)(1) Bangalore.
(Appellant)		(Respondent)

Appellant by : Sri.Vasudevan S, Advocate

Respondent by : Ms.Neera Malhotra, CIT-DR

Date of Hearing : 06.01.2021	Date of Pronouncement : 06.01.2021
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ORDER

Per Chandra Poojari, AM

This appeal at the instance of the assessee is directed against the final assessment order dated 31.12.2014 passed u/s 143(3) r.w.s. 144C of the I.T.Act. The relevant assessment year is 2010-2011.

2. At the time of hearing before us, the learned Counsel for the assessee has furnished a letter dated 5th January, 2021 and submitted that the assessee has opted for filing the application under Direct Tax Vivad Se Vishwas Act, for settlement of the dispute, and accordingly, he prayed that the appeal may be adjourned.

3. The learned Departmental Representative, however, submitted that the assessee has to withdraw the pending

appeal after filing Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter, the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined by the tax official to the to the Department. She submitted that Form No.3 shall be issued to the assessee in due course and accordingly she submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee in any case is required to withdraw the appeal. The learned DR further submitted that in these types of cases, the Tribunal is giving liberty to seek recall of the order if the appeal is dismissed by the Bench.

4. We have heard the rival submissions and perused the material on record. The submissions made by the learned DR is considered. Since the assessee has opted for filing the application under Direct Tax Vivad Se Vishwas Act for settlement of the dispute, the assessee would be moving application for withdrawing the present appeal filed before the Tribunal in due course. Hence, we are of the view that no purpose will be served in keeping this appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn. Since we have dismissed the appeal, the assessee is at liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

5. In the result, the appeal filed by the assessee is dismissed, as withdrawn.

Order pronounced on this 06th day of January, 2021.

Sd/-
(George George K)
JUDICIAL MEMBER

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Bangalore; Dated : 06th January, 2021.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The DRP, Bangalore
4. The CIT-1, Bangalore.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore