

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES “ A ” BENCH: BANGALORE

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SHRI GEORGE GEORGE K, JUDICIAL MEMBER**

ITA No.945/Bang/2019
(Assessment Year: 2009-10)

M/s.Tristar Hotels Pvt. Ltd.,
1216, Doopanahalli, 100 Feet Road,
HAL 2nd Stage, Indiranagar,
Bangalore-560 008
PAN AABCT3978L

....Appellant.

Vs.

Dy. Commissioner of Income Tax,
Circle 7(1)(1), Bangalore.

.....Respondent.

ITA No.956/Bang/2019
(Assessment Year: 2009-10)
(By Revenue)

Assessee By:	Shri S.V. Ravishankar, Advocate.
Revenue By:	Ms. Neera Malhotra, CIT (D.R)

Date of Hearing :	07.01.2021.
Date of Pronouncement :	07.01.2021.

ORDER

PER SHRI CHANDRA POOJARI, AM :

These cross are appeals at the instance of the assessee and revenue are directed against the order of Commissioner of Income Tax (Appeals)-7, Bangalore Dt.27.02.2019. Since common issue is involved in these appeals, they are heard

together and consolidated order is passed for the sake of convenience. The relevant Assessment Year is 2009-10.

2. At the time of hearing, the learned Authorised Representative submitted that the assessee has opted to file an application under the Vivad Se Vishwas Act, 2020. Accordingly, ld. AR submitted that the appeal may be dismissed with the liberty to move appropriate application for recall of the present order in accordance with law, if the assessee intended to do so.

3. On the other hand, the learned Departmental Representative submitted that the assessee has to withdraw the pending appeal after filing the 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 department. Ld. DR submitted that the Form No.3 shall be issued to the assessee in due course and accordingly he submitted that the appeals of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal. The ld. DR has no objection to withdraw the appeal before the Tribunal since the assessee opted to withdraw assessee's appeal as per Vivad Se Vishwas Act, 2020.

4. We have heard both the parties and perused the material on record. Since the assessee has opted for Vivad Se Vishwas Act, 2020, the assessee is interested in

not prosecuting these appeals filed before the Tribunal. The Id. DR has no objection in withdrawing Revenue's appeal in view of assessee's submission to withdraw the assessee's appeal. Since the assessee is intended to file the necessary applications before the tax authorities under the above said scheme, we are of the view that no purpose will be served in keeping the appeals pending. Accordingly, we dismiss the appeals of the assessee and revenue as withdrawn. Further the assessee and revenue are at liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee and revenue intends to do so.

5. In the result, both the appeals of the assessee and revenue are dismissed as withdrawn.

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

Sd/-

(GEORGE GEORGE K)
JUDICIAL MEMBER

Sd/-

(CHANDRA POOJARI)
ACCOUNTANT MEMBER

Dated: 07.01.2021.

*Reddy GP

Copy to

1. The appellant
2. The Respondent
3. CIT (A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore