

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

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

ITA No.439/Bang/2018 : Asst.Year 2012-2013

ITA No.440/Bang/2018 : Asst.Year 2013-2014

M/s.ACT Digital Home Entertainment Private Limited Trade Centre, 4 th Floor, 20/4 Race Course Road, Bangalore – 560 001. PAN : AACCE0180C.	v.	The Dy.Commissioner of Income-tax, Circle 11(1) Bangalore.
(Appellant)		(Respondent)

Appellant by : Sri.Manju Prasad L

Respondent by : Sri.Kannan Narayanan, JCIT-DR

Date of Hearing : 12.01.2021	Date of Pronouncement : 12.01.2021
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ORDER

Per George George K, JM

These appeals at the instance of the assessee are directed against two separate orders of the CIT(A), both dated 27.09.2017. The relevant assessment years are 2012-2013 and 2013-2014.

2. At the time of hearing before us, the learned Counsel for the assessee stated that the assessee has opted for filing applications under Direct Tax Vivad Se Vishwas Act, for settlement of the dispute, and accordingly, he prayed that the appeals 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. He submitted that 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issued to the assessee in due course and accordingly he submitted that the appeals of the assessee may be dismissed as withdrawn, as the assessee in any case is required to withdraw the appeals. 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 contemplated 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 appeals filed before the Tribunal in due course. Hence, we are of the view that no purpose will be served in keeping these appeals pending. Accordingly, we dismiss the appeals of the assessee as withdrawn. Since we have dismissed the appeals, 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 appeals filed by the assessee are dismissed, as withdrawn.

Order pronounced on this 12th day of January, 2021.

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 12th January, 2021.
Devadas G*

Copy to :

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

Asst.Registrar/ITAT, Bangalore