

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, AMRITSAR
(VIRTUAL COURT)
BEFORE: SHRI. N. K. SAINI, VICE PRESIDENT AND
SHRI N. K. CHOUDHRY, JUDICIAL MEMBER**

I.T.A. No. 230/Asr/2018
Assessment Year: 2014-15

M/s The Gaurangate Co-op Society Limited, Street No. 19 Gautam Nagar, Hoshiarpur (PB)	बनाम	Income Tax Officer, Ward-4, Hoshiarpur
स्थायी लेखा सं./PAN No. AADAT 0382L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None
राजस्व की ओर से/ Revenue by : Sh. Rakesh Kumar (Ld. DR)

In I.T.A. No. 580/Asr/2019
Assessment Year: 2011-12

Sh. Rajeev Chawla C/o Sh. Sameer Bhatia, Advocate, 158/2, Guru Teg Bahadur Nagar, Opposite Mata Gujri Park, Jalandhar-144 003	बनाम	The Income Tax Officer, Ward -1(3), Jalandhar
स्थायी लेखा सं./PAN No. AAIPC 7100P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh. Sameer Bhatia (Ld. Adv.)
राजस्व की ओर से/ Revenue by : Sh. Rakesh Kumar (Ld. D.R.)

In I.T.A. No. 108/Asr/2020
Assessment Year: 2016-17

Sh. Abdul Wahid Shah, Shah Manzil, Choudhary Bagh, Rainawari, Srinagar	बनाम	Income Tax Officer, Ward-3(1), Srinagar
स्थायी लेखा सं./PAN No. BGHPS 0836C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Sh. Rakesh Kumar (Ld. D.R.)

In I.T.A. No. 532/Asr/2018

Assessment Year: 2015-16

Sh. Gagan Suri Prop. M/s Gagan Jewellers Main Bazar, Gurdaspur Punjab	बनाम	Income Tax Officer, Ward 6(4), Gurdaspur
स्थायी लेखा सं./PAN No. BKZPS 3943Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh. P. N. Arora (Ld. Adv.)

राजस्व की ओर से/ Revenue by : Sh. Charan Dass, (Ld. D.R.)

सुनवाई की तारीख/Date of Hearing : 25/11/2020

उद्घोषणा की तारीख/Date of Pronouncement : 25/11/2020

आदेश/ORDER

PER N.K. CHOUDHRY, JM:

These appeals under consideration have been preferred by the different assesseees against the separate orders impugned herein passed by different Ld. Commissioners of Income Tax (Appeal) stationed at various stations, detailed below :

SI No.	Appeal No.	Name of Case	CIT(Appeal/s)	Order dt.
1.	In ITA No. 230/Asr/2018	M/s The Gaurangate Co-op. Society Ltd.	CIT(A)-1, Jalandhar	25/01/2018
2.	In ITA No. 580/Asr/2019	Sh. Rajeev Chawla	CIT(A)-1, Jalandhar	20/06/2019
3.	In ITA No. 108/Asr/2020	Sh. Abdul Wahid Shah	CIT(A), Jammu	30/12/2019

4.	In ITA No. 532/Asr/2018	Sh. Gagan Suri	CIT(A)-2, Amritsar	29/09/2018
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2. In all the above appeals, the Ld. Counsels of the Assesseees or Assesseees themselves furnished separate applications for withdrawal of the appeals.

3. During the course of hearing the Ld. Counsels for the Assesseees submitted that since the assesseees have availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has 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.

4. The Ld. DR raised no objection, if the appeals of the Assesseees are allowed to be dismissed as withdrawn.

5. In view of the above facts and circumstances, the appeals of the assesseees are liable to be dismissed as withdrawn, hence ordered accordingly.

6. In the result, instant appeals of the Assesseees stands dismissed as withdrawn.

Order pronounced on 25/11/2020

Sd/-
(N. K. SAINI)
VICE PRESIDENT

Sd/-
(N. K. CHOUDHRY)
JUDICIAL MEMBER

GP/Sr/PS

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. The Appellants
2. The Respondents
3. CITs
4. The CITs(A)
5. DR, ITAT, Amritsar
6. Guard File