

**आयकर अपीलिय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH**  
**(VIRTUAL COURT)**

**श्री एन.के.सैनी, उपाध्यक्ष एवं श्री आर.एल. नेगी, न्यायिक सदस्य**  
**BEFORE: SHRI. N.K.SAINI, VP & SHRI , R.L. NEGI, JM**

आयकर अपील सं./ ITA NO. 1387/Chd/2019

निर्धारण वर्ष / Assessment Year : 2011-12

Smt. Harvinder Kaur H.No. 290 Model Gram Ludhiana-141 002 (Punjab)	बनाम	The ITO Ward-6(5) Ludhiana
स्थायी लेखा सं./PAN NO: ALPPK4813R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kumar, C.A

राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

आयकर अपील सं./ ITA NO. 1388/Chd/2019

निर्धारण वर्ष / Assessment Year : 2011-12

Shri Bikramjit Singh H.No. 290 Model Gram Ludhiana- 141002(Punjab)	बनाम	The ITO Ward-6(1) Ludhiana
स्थायी लेखा सं./PAN NO: ACFPS2773K		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kumar, C.A

राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

आयकर अपील सं./ ITA NO. 1389/Chd/2019

निर्धारण वर्ष / Assessment Year : 2011-12

Shri Gurcharan Singh H.No. 290 Model Gram Ludhiana-141002 (Punjab)	बनाम	The ITO Ward-6(5) Ludhiana
स्थायी लेखा सं./PAN NO: AEHPS1651N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kumar, C.A

राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

आयकर अपील सं./ ITA NO. 1168/Chd/2019

निर्धारण वर्ष / Assessment Year : 2011-12

Shri Baldev Parsad Gupta 179, Indl.Area A Ludhiana, Punjab	बनाम	The ITO W-6(1) Rishi Nagar Ludhiana, Punjab
स्थायी लेखा सं./PAN NO: ABMPG6235G		

अपीलार्थी/Appellant		प्रत्यर्थी/Respondent
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निर्धारिती की ओर से/Assessee by : Shri Ashwani Kumar, C.A  
राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

आयकर अपील सं./ ITA NO. 62/Chd/2020  
निर्धारण वर्ष / Assessment Year : 2007-08

M/s AKM Shares & Stocks (P) Ltd., SCO No.140141, Sector 34-A Chandigarh- 160034	बनाम	The ITO Ward-4(3), Chandigarh-160017
स्थायी लेखा सं./PAN NO: AAECA7225Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate  
राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 21/12/2020  
उदघोषणा की तारीख/Date of Pronouncement : 21/12/2020

### आदेश/Order

#### **PER BENCH:**

All these appeals by the different assessees are directed against the separate orders of different Ld. Commissioners of Income Tax (Appeal) at various stations as per following details:

Sl.No.	Appeal No.	Name of Case	CIT(Appeal / s )	Order dt.
1.	ITA No. 1387/Chandi/2019	Smt. Harvinder Kaur, Ludhiana	CIT(A)-3, Ludhiana	14/08/2019
2.	ITA No. 1388/Chandi/2019	Shri Bikramjit Singh,Ludhiana	CIT(A)-3, Ludhiana	14/08/2019
3.	ITA No. 1389/Chandi/2019	Shri Gurcharan Singh, Ludhiana	CIT(A)-3, Ludhiana	01/06/2019
4.	ITA No. 1168/Chandi/2019	Shri Baldev Prasad Gupta, Ludhiana	CIT(A)-3, Ludhiana	01/06/2019
5.	ITA No. 62/Chandi/2020	M/s AKM Shares & Stocks (P) Ltd.	CIT(A)-2, Chandigarh	04/10/2019

2. In all the above appeals the Ld. Counsels for 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. The details of above said certificates are as under:

Sl.No.	Appeal No.	Name of Case	Certificate No.
1.	ITA No. 1387/Chandi/2019	Smt. Harvinder Kaur, Ludhiana	796346740091220
2.	ITA No. 1388/Chandi/2019	Shri Bikramjit Singh,Ludhiana	512757520020920
3.	ITA No. 1389/Chandi/2019	Shri Gurcharan Singh, Ludhiana	796592870091220
4.	ITA No. 1168/Chandi/2019	Shri Baldev Prasad Gupta, Ludhiana	662962100201020
5.	ITA No. 62/Chandi/2020	M/s AKM Shares & Stocks (P) Ltd.	742069220241120

4. The Ld. DR did not object if the above appeals of the assesseees are dismissed as withdrawn.

5. In view of the above the appeals of the assesseees are dismissed as withdrawn.

6. In the result, appeals of the assesseees are dismissed.

Order pronounced on 21/12/2020

Sd/-

**आर.एल. नेगी**  
(R.L. NEGI)

**न्यायिक सदस्य/ Judicial Member**

**AG**

**Date: 21/12/2020**

Sd/-

**एन.के.सैनी,**  
( N.K. SAINI)

**उपाध्यक्ष / VICE PRESIDENT**

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File