

आयकर अपीलीय 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. 830/Chd/2019

निर्धारण वर्ष / Assessment Year : 2015-16

Smt. Raj Bala W/o Shri Samay Singh, #1440, Rajputana Mohalla, Jagadhri Yamunanagar, Haryana	बनाम	The ITO W-3 Yamunanagar, Haryana
स्थायी लेखा सं./PAN NO: BCBPB3391P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl. CIT

आयकर अपील सं./ ITA NO. 286/Chd/2019

निर्धारण वर्ष / Assessment Year : 2015-16

Shri Naresh Kumar C/o K.L. Grover, Advocate, Street Khazanchian, Bhadra, Sirsa Haryana	बनाम	The Assessing Officer, W-2 W-1, Sirsa Haryana
स्थायी लेखा सं./PAN NO: ACUPK0972F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri. M.R. Sharma, Advopcate

राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl. CIT

आयकर अपील सं./ ITA Nos. 712 & 713/Chd/2019

निर्धारण वर्ष / Assessment Year : 2006-07 & 2007-08

Shri Adarsh Paul Singh 703 E, BRS Nagar Ludhiana, Punjab	बनाम	The DCIT, CC-II Kitchlu Nagar Ludhiana, Punjab
स्थायी लेखा सं./PAN NO: ALOPS0696P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None (Withdrawal Application)

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

सुनवाई की तारीख/Date of Hearing : 22/12/2020

उद्घोषणा की तारीख/Date of Pronouncement : 22/12/2020

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. 830/Chd/2019	Smt. Raj Bala	CIT(A)-4, Ludhiana	22/03/2019
2.	ITA NO. 286/Chd/2019	Shri Naresh Kumar	CIT(A)-5, Ludhiana	28/01/2019
3.	ITA Nos. 712/Chd/2019	Shri Adarsh Paul Singh	CIT(A), Bathinda	19/02/2019
4.	ITA Nos. 713/Chd/2019	Shri Adarsh Paul Singh	CIT(A), Bathinda	19/02/2019

2. In all the above appeals the Ld. Counsels for the Assessees or Assessees themselves furnished separate applications for withdrawal of the appeals.

3. During the course of hearing the Ld. Counsels for the Assessees 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. 830/Chd/2019	Smt. Raj Bala	644978260131020
2.	ITA NO. 286/Chd/2019	Shri Naresh Kumar	797196290091220
3.	ITA Nos. 712/Chd/2019	Shri Adarsh Paul Singh	841042780181220
4.	ITA Nos. 713/Chd/2019	Shri Adarsh Paul Singh	841474350181220

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 22/12/2020

Sd/-

आर.एल. नेगी

(R.L. NEGI)

न्यायिक सदस्य/ Judicial Member

AG

Date: 22/12/2020

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