

**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 Nos. 1245 to 1247/Chd/2019  
निर्धारण वर्ष / Assessment Years : 2015-16 to 2017-18

Smt. Meenakshi Sood, 18, The Mall, Shimla	बनाम	The DCIT Central Circle, Shimla
स्थायी लेखा सं./PAN NO: AFKPS5213E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate  
राजस्व की ओर से/ Revenue by : Shri Sandip Dahiya, CIT

आयकर अपील सं./ ITA NO. 1242/Chd/2019  
निर्धारण वर्ष / Assessment Year : 2015-16

Viplav Sood 18, The Mall Road, Shimla H.P.	बनाम	The DCIT Central Circle, Shimla, Camp at Room No. G03. C.R. Building, Sector-17E, Chandigarh
स्थायी लेखा सं./PAN NO: BHKPS8722B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Sudhir Sehgal, Advopcate  
राजस्व की ओर से/ Revenue by : Shri Sandip Dahiya, CIT

आयकर अपील सं./ ITA Nos. 410 & 411/Chd/2018  
निर्धारण वर्ष / Assessment Year : 2009-10 & 2006-07

M/s Q C Residential Pvt. Ltd. (Formerly known as M/s Quark Media House India Pvt. Ltd.), A-45, Phase VIII, Indl. Area, Mohali-	बनाम	The ITO(TDS)-2 TDS-2 Chandigarh
स्थायी लेखा सं./PAN NO: AAACQ0535F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Vineet Thakral, Advocate  
राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Add. CIT

आयकर अपील सं./ ITA NO. 1312/Chd/2019  
निर्धारण वर्ष / Assessment Year : 2009-10

Yuvraj Singh Bundhel House Number 5904, CAT III,	बनाम	The Asst. CIT Circle-3(1), Chandigarh
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Duplex MHC, Manimajra Chandigarh-160101		
स्थायी लेखा सं./PAN NO: AFQPB8011D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

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

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

आयकर अपील सं./ ITA NO. 1145/Chd/2014

निर्धारण वर्ष / Assessment Year : 2011-12

Trishala Alloys Pvt. Ltd. Budhewal Road Village Jandlali, Chandigarh Road, Ludhiana	बनाम	The DCIT Central III Ludhiana
स्थायी लेखा सं./PAN NO: AAACB6709L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Ashwani Kumar, CA

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

आयकर अपील सं./ ITA NO. 269 to 273/Chd/2019

निर्धारण वर्ष / Assessment Year : 2005-06 to 2009-10

Sabacchus Distillery Pvt. Ltd. # 211, FF, Sector 35-A Chandigarh	बनाम	The ACIT CC Patiala
स्थायी लेखा सं./PAN NO: AABCS5553N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Deepak Aggarwal, Advocate

राजस्व की ओर से/ Revenue by : Shri Sandip Dahiya, CIT

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

उद्घोषणा की तारीख/Date of Pronouncement : 21/12/2020

### आदेश/Order

#### PER BENCH:

All these appeals by the different assesseees 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. 1245/Chd/2019	Smt. Meenakshi Sood	CIT(A)-3, Gurgaon	28/06/2019
2.	ITA No. 1246/Chd/2019	Smt. Meenakshi Sood	CIT(A)-3, Gurgaon	28/06/2019
3.	ITA No. 1247/Chd/2019	Smt. Meenakshi Sood	CIT(A)-3, Gurgaon	28/06/2019
4.	ITA No. 1242/Chd/2019	Shri Viplav Sood	CIT(A)-3, Gurgaon	28/06/2019

5.	ITA No. 410/Chd/2018	Q.C. Residential Pvt. Ltd.	CIT(A)-2, Chandigarh	10/01/2018
6.	ITA No. 411/Chd/2018	Q.C. Residential Pvt. Ltd.	CIT(A)-2, Chandigarh	10/01/2018
7.	ITA No. 1312/Chd/2019	Yuvraj Singh Bundhel	CIT(A)-1, Chandigarh	05/07/2019
8.	ITA No. 1145/Chd/2014	Trishala Alloys Pvt. Ltd.	CIT(A)-I, Ludhiana	28/10/2014
9.	ITA No. 269/Chd/2019	Sabacchus Distilleries Pvt. Ltd.	CIT(A)-5, Ludhiana	17/12/2018
10.	ITA No. 270/Chd/2019	Sabacchus Distilleries Pvt. Ltd.	CIT(A)-5, Ludhiana	17/12/2018
11.	ITA No. 271/Chd/2019	Sabacchus Distilleries Pvt. Ltd.	CIT(A)-5, Ludhiana	17/12/2018
12.	ITA No. 272/Chd/2019	Sabacchus Distilleries Pvt. Ltd.	CIT(A)-5, Ludhiana	17/12/2018
13.	ITA No. 273/Chd/2019	Sabacchus Distilleries Pvt. Ltd.	CIT(A)-5, Ludhiana	17/12/2018

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. 1245/Chd/2019	Smt. Meenakshi Sood	411484930220720
2.	ITA No. 1246/Chd/2019	Smt. Meenakshi Sood	400290160160720
3.	ITA No. 1247/Chd/2019	Smt. Meenakshi Sood	400272340160720
4.	ITA No. 1242/Chd/2019	Shri Vijay Sood	400336690160720
5.	ITA No. 410/Chd/2018	Q.C. Residential Pvt. Ltd.	797460500091220
6.	ITA No. 411/Chd/2018	Q.C. Residential Pvt. Ltd.	797393320091220
7.	ITA No. 1312/Chd/2019	Yuvraj Singh Bundhel	752099550271120
8.	ITA No. 1145/Chd/2014	Trishala Alloys Pvt. Ltd.	480154240210820
9.	ITA No. 269/Chd/2019	Sabacchus Distilleries Pvt. Ltd.	792824530081220
10.	ITA No. 270/Chd/2019	Sabacchus Distilleries Pvt. Ltd.	792845750081220
11.	ITA No. 271/Chd/2019	Sabacchus Distilleries Pvt. Ltd.	792835990081220
12.	ITA No. 272/Chd/2019	Sabacchus Distilleries Pvt. Ltd.	792861660081220
13.	ITA No. 273/Chd/2019	Sabacchus Distilleries Pvt. Ltd.	792856700081220

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