

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", 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. 1336/Chd/2019

निर्धारण वर्ष / Assessment Years : 2015-16

Shri Ashwani Mittal C/o Rajiv Goel and Associates, 179 Bank Road- Ambala Cantt Haryana	बनाम	The DCIT Circle, Sector-17 Jagadhri, Haryana
स्थायी लेखा सं./PAN NO: ABCPM0537H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Rohit Goel, CA

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

आयकर अपील सं./ ITA NO. 198/Chd/2019

निर्धारण वर्ष / Assessment Year : 2009-10

Shri Sunil Kumar Suman C/o Parikshit Aggarwal, CA H.No. 1238, Sector-22B Chandigarh	बनाम	The JCIT Range Mandi-Himachal Pradesh
स्थायी लेखा सं./PAN NO: AKZPS1077J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Parikshit Aggarwal, CA

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

सुनवाई की तारीख/Date of Hearing : 19/01/2021

उद्घोषणा की तारीख/Date of Pronouncement : 19/01/2021

आदेश/Order

PER BENCH:

Both the above 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. 1336/Chd/2019	Shri Ashwani Mittal	CIT(A)-3, Ludhiana	01/06/2019
2.	ITA NO. 198/Chd/2019	Shri Sunil Kumar Suman	CIT(A), Palampur	07/01/2019

2. In both 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section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeals of the assesseees may be allowed to be withdrawn.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. 1336/Chd/2019	Shri Ashwani Mittal	629882460081020
2.	ITA NO. 198/Chd/2019	Shri Sunil Kumar Suman	852443860201220

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 DR did not object if the above appeals of the assesseees are dismissed as withdrawn.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 19/01/2021.

Sd/-

आर.एल. नेगी

(R.L. NEGI)

न्यायिक सदस्य/ Judicial Member

AG

Date: 19/01/2021

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