

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES “SMC-C”, BANGALORE**

**Before Shri George George K, Judicial Member**

ITA No.229/Bang/2020 : Asst.Year 2014-2015

M/s.Udupi Taluk Industrial Co-operative Society Limited Planet Plaza, Kinnimulky Main Road Udupi – 576 101. <b>PAN : AAAAU0686M.</b>	v.	The Income Tax Officer Ward 1 Udupi.
(Appellant)		(Respondent)

Appellant by : Sri.Mahesh R.Uppin, Adovcate  
Respondent by : Sri.Ganesh R.Ghale, Standing Counsel

<b>Date of Hearing : 20.01.2021</b>	<b>Date of Pronouncement : 20.01.2021</b>
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**ORDER**

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 09.01.2020. The relevant assessment year is 2014-2015.

2. At the time of hearing before me, the learned Counsel for the assessee has submitted that the assessee has opted for filing the application under Direct Tax Vivad Se Vishwas Act, for settlement of the dispute, and accordingly, he prayed that the appeal may be adjourned.

3. The learned Departmental Representative, however, submitted that the assessee has to withdraw the pending appeal after filing Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter, the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined by the tax official to the to the Department. He submitted that Form No.3 shall be issued to the assessee in due course and

accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee in any case is required to withdraw the appeal. The learned DR further submitted that in these types of cases, the Tribunal is giving liberty to seek recall of the order if the appeal is dismissed by the Bench.

4. I have heard rival submissions and perused the material on record. The submissions made by the learned DR is considered. Since the assessee has opted for filing the application under Direct Tax Vivad Se Vishwas Act for settlement of the dispute, the assessee would be moving application for withdrawing the present appeal filed before the Tribunal in due course. Hence, I am of the view that no purpose will be served in keeping this appeal pending. Accordingly, I dismiss the appeal of the assessee as withdrawn. Since I have dismissed the appeal, the assessee is at liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

5. In the result, the appeal filed by the assessee is dismissed, as withdrawn.

Order pronounced on this 20<sup>th</sup> day of January, 2021.

**Sd/-**  
**(George George K)**  
**JUDICIAL MEMBER**

Bangalore; Dated : 20<sup>th</sup> January, 2021.  
Devadas G\*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), Mangaluru.
4. The Pr.CIT, Mangaluru.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore