

IN THE INCOME TAX APPELLATE TRIBUNAL "B"
(Virtual Court Hearing), BENCH KOLKATA

Before Sri J. Sudhakar Reddy, Accountant Member & Sri Sanjay Garg, Judicial Member

I.T.A. No.1660&1661/Kol/2019
Assessment Year: 2010-11 & 2011-12

Sri Sushil Kumar Bengani.....Appellant
10, Clive Row, 4th Floor,
Kolkata -1.
[PAN : AAZPB9167E]

ITO, Ward-36(2), Kolkata.....Respondent

I.T.A. No.2001/Kol/2019
Assessment Year: 2015-16

Sri Punit Goyal,
Legal Heir of Late Smt. Jyoti Goyal.....Appellant
Sarvamangala House, 5,
Dr. Rajendra Prasad Sarani,
Room No.8JA, 8th Floor, Area-Dalhousie,
Kolkata-1.
[PAN : ALRPJ9881A]

ITO, Ward-35(2), Kolkata.....Respondent

I.T.A. No.1894/Kol/2019
Assessment Year: 2015-16

Smt. Bela Devi Goyal.....Appellant
Sarvamangala House, 5,
Dr. Rajendra Prasad Sarani,
Room No.8JA, 8th Floor, Area-Dalhousie,
Kolkata-1.
[PAN : AGRPG3735H]

ITO, Ward-34(1), Kolkata.....Respondent

I.T.A. No.780/Kol/2019
Assessment Year: 2015-16

Manish Singhania.....Appellant
GD-278, Salt Lake City, Sector-III,
Kolkata - 700106.
[PAN : AYWPS1955J]

ITO, Ward-51(2), Kolkata.....Respondent

I.T.A. No.778/Kol/2019
Assessment Year: 2015-16

Vikash Singhania.....Appellant
GD-278, Salt Lake City, Sector-III,
Kolkata - 700106.

I.T.A. No.1660,1661,2001,1894,780,778,776,774,772,770&595/Kol/2019
 Sri Sushil Kumar Bengani, Sri Punit Goyal, Smt. Bela Devi Goyal, Manish Singhanian, Vikash Singhania, Shweta Singhanian,
 Sumit Singhanian, Rajshree Singhanian, Narayan Prasad Singhanian, Bhikham Chand Barmecha

[PAN : ANMPS1900J]

ITO, Ward-51(4), Kolkata.....Respondent

I.T.A. No.776/Kol/2019
 Assessment Year: 2015-16

Shweta Singhanian.....Appellant
GD-278, Salt Lake City, Sector-III,
Kolkata - 700106.
[PAN :AYWPS1954K]

ITO, Ward-51(2), Kolkata.....Respondent

I.T.A. No.774/Kol/2019
 Assessment Year: 2015-16

Sumit Singhanian.....Appellant
GD-278, Salt Lake City, Sector-III,
Kolkata - 700106.
[PAN : ANMPS1899L]

ITO, Ward-51(4), Kolkata.....Respondent

I.T.A. No.772/Kol/2019
 Assessment Year: 2015-16

Rajshree Singhanian.....Appellant
GD-278, Salt Lake City, Sector-III,
Kolkata - 700106.
[PAN : ANMPS1901K]

ITO, Ward-51(2), Kolkata.....Respondent

I.T.A. No.770/Kol/2019
 Assessment Year: 2015-16

Narayan Prasad Singhanian.....Appellant
GD-278, Salt Lake City, Sector-III,
Kolkata - 700106.
[PAN :AJAPS0254M]

ITO, Ward-51(4), Kolkata.....Respondent

I.T.A. No.595/Kol/2019
 Assessment Year: 2015-16

Bhikham Chand Barmecha.....Appellant
11, Pollock Street, 3rd Floor,
Kolkata -1.
[PAN : AEAPB0988A]

ITO, Ward-34(1), Kolkata.....Respondent

Appearances by:

None

Shri Supriyo Paul, Addl. CIT, DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 08, 2021

Date of pronouncing the order : January 22, 2021

ORDER**Per Bench:-**

All these appeals filed by the assessee are directed against the separate orders of the Id. Commissioner of Income Tax (Appeals) (hereinafter the 'Id. CIT(A)') passed u/s 250 of the Income Tax Act, 1961 (the 'Act').

2. These assesseees have separately filed applications for withdrawal of the appeals as they are opting for availing the "Vivad Se Vishwas Scheme". The assesseees wanted an adjournment or in the alternative pleaded for protection that, if its applications under the scheme are rejected by the authorities, these appeals may be restored. The assesseees submitted that if such an assurance is recorded in the order, they would withdraw these appeals before the Tribunal without waiting for formal orders of the Income Tax Department accepting their applications under the scheme. The Id. D/R had no objection.

3. After hearing the Id. DR, we dismiss all these appeals as withdrawn with a condition that these appeals shall be restored back to the file of ITAT, in case the authorities do not approve of the applications filed by the different assesseees for resolution of the dispute under "Vivad Se Vishwas Scheme".

4. In the result, all the appeals of the assesseees are dismissed as withdrawn.

Kolkata, the 22nd January, 2021.

Sd/-

[Sanjay Garg]

Judicial Member

Sd/-

[J. Sudhakar Reddy]

Accountant Member

Dated : 22.01.2021

RS

Copy of the order forwarded to:

1. (i) Sri Sushil Kumar Bengani,

(ii) Sri Punit Goyal,

(iii) Smt. Bela Devi Goyal,

(iv) Manish Singhania,

(v) Vikash Singhania,

(vi) Shweta Singhania,

(vii) Sumit Singhania,

(viii) Rajshree Singhania,

(ix) Narayan Prasad Singhania,

(x) Bhikham Chand Barmecha

2. *(i) ITO, Ward-36(2), Kolkata*

(ii) ITO, Ward-35(2), Kolkata

(iii) ITO, Ward-34(1), Kolkata

(iv) ITO, Ward-51(2), Kolkata

(v) ITO, Ward-51(4), Kolkata

(vi) ITO, Ward-34(1), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR),

True copy

By order

Assistant Registrar , Kolkata Benches