

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "A", BANGALORE**

Before Shri George George K, JM & Shri B.R.Baskaran, AM

ITA No.37/Bang/2018 : Asst.Year 2014-2015

M/s.Founding Years Learning Solutions Private Limited Survey No.31/1, 3 rd Floor Mahadevapura, K.R.Puram Bangalore – 560 048. PAN : AADVC3421G.	v.	The Asst.Commissioner of Income-tax, Circle 3(1)(1) Bangalore.
(Appellant)		(Respondent)

Appellant by : Sri.C.Sandeep, CA

Respondent by : Ms.Neera Malhotra, CIT-DR

Date of Hearing : 27.01.2021	Date of Pronouncement : 27.01.2021
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ORDER

Per George George K, JM :

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 30.10.2017. The relevant assessment year is 2014-2015.

2. At the time of hearing before us, the learned Counsel for the assessee has furnished a letter dated 27th January, 2021, wherein it is 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. She 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issued to the assessee in due course and accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee in any case is required to withdraw the appeal.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. We 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, we are of the view that no purpose will be served in keeping this appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn. Since we 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. Order pronounced on this 27th day of January, 2021.

Sd/-
(B.R.Baskaran)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 27th January, 2021.
Devadas G*

Copy to :

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

Asst.Registrar/ITAT, Bangalore