

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH: BANGALORE**

**BEFORE SHRI GEORGE GEORGE K., JUDICIAL MEMBER
AND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA No.841/Bang/2016
Assessment Year: 2012-13

ITO Ward-2 Bellary	Vs.	M/s. Sai Balaji Cottons No.3, Halakundi Village Bellary PAN NO : ABEFS7173H
APPELLANT		RESPONDENT

Appellant by	:	Shri Kannan Narayanan, D.R.
Respondent by	:	Shri Pranav Krishna, A.R.

Date of Hearing	:	28.01.2021
Date of Pronouncement	:	28.01.2021

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The revenue has filed this appeal challenging the order dated 12-02-2016 passed by Ld CIT(A), Gulbargha and it relates to the assessment year 2012-13.

2. The Ld A.R of the assessee has filed a letter stating that the assessee is opting to settle the issues contested by the revenue in the year under consideration under Direct Taxes Vivad Se Vishwas Act, 2020 and has filed Form 1 and 2. The Ld A.R submitted that the assessee has not received Form no.3. Accordingly he sought adjournment of the matter. However, the Ld A.R also submitted that

the Bangalore bench of Tribunal is dismissing the appeal in such kind of cases giving liberty to seek recall of the order.

3. The Ld D.R, submitted that the appeal has been filed by the revenue and hence, if the present appeal is dismissed and if something goes wrong with the application filed by the assessee for settlement of disputes, then the revenue should be given liberty to file application seeking recall of the order. The Ld D.R further submitted that the assessee should be directed to intimate the AO about the result of the applications filed by him and if they do not go through as desired by the assessee, then the assessee should persuade the AO to file necessary applications for seeking recall of this order within the statutory time limit prescribed under the Act.

4. We heard the parties and perused the record. Since the assessee has already filed applications under VSVS Act for the year under consideration, we are of the view that no purpose would be served in keeping this appeal pending, since the present appeal have to be withdrawn by the revenue once the dispute is settled under the above said Act. Accordingly, we dismiss the appeal of the revenue.

5. However, we find merit in the submissions made by Ld D.R. Since the appeal filed by the revenue is dismissed by us at the instance of the assessee, we direct the assessee to persuade the AO to file necessary applications for recall of this order in accordance with law within the statutory time period, if something goes wrong in respect of applications filed by the assessee under VSVS Act.

6. In the result, the appeal of the revenue is dismissed.

Order pronounced in the open court on 28th Jan, 2021

Sd/-
(George George K.)
Judicial Member

Sd/-
(B.R. Baskaran)
Accountant Member

Bangalore,
Dated 28th Jan, 2021.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore.