

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

**BEFORE SHRI N. V. VASUDEVAN, VICE PRESIDENT**

<b>ITA No.196/Bang/2020</b>
<b>Assessment Year : 2015-16</b>

M/s. Churiwal Developers Pvt. Ltd., B-83, Ganga Heights, 18 <sup>th</sup> Main, 24 <sup>th</sup> Cross, 1 <sup>st</sup> Stage, HBR Layout, 5 <sup>th</sup> Block, Bangalore – 560 043. <b>PAN : AACCC 8529 M</b>	Vs.	The Deputy Commissioner of Income Tax, Circle – 2[1][1], Bangalore.
APPELLANT		RESPONDENT
Assessee by	:	Shri. Mukesh Kumar Jain, CA
Revenue by	:	Shri. Ganesh R. Ghale, Sr. Standing Counsel
Date of hearing	:	27.1.2021
Date of Pronouncement	:	28.1.2021

**ORDER**

This is an appeal by the assessee against the order dated 06.11.2019 of CIT(A)-2, Bangalore, relating to Assessment Year 2015-16.

2. The Learned AR of the assessee submitted that the assessee has opted to settle the dispute in this appeal under the direct tax Vivad Se Vishwas Scheme, 2020, has filed Form 1, 2 and 3 and has requested for adjournment of the appeal.

3. In the course of hearing, it was the proposition put forward by the Bench that under these facts, the appeal of the assessee may be dismissed as withdrawn and liberty may be granted to the assessee to approach this Tribunal for recall of this order under section 254(2) of the Act in case the assessee finally opts out of Vivad Se Vishwas Scheme, 2020. In reply, it was

submitted by learned AR of the assessee that if the liberty is granted to the assessee, then we have no objection about dismissal of the appeal as withdrawn.

4. The appeal is accordingly dismissed as withdrawn. The assessee is however at liberty to seek recall of this order in case the assessee is not able to settle the dispute under the Scheme.

5. In the result, assessee's appeal is dismissed.

*Pronounced in the open court on the date mentioned on the caption page.*

Sd/-

**(N. V. VASUDEVAN)**  
**Vice President**

Bangalore,

Dated: 27.1.2021.

/NS/\*

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|---------------|-------------------------|---------------|
| 1. Appellants | 2. Respondent           | 3. CIT        |
| 4. CIT(A)     | 5. DR, ITAT, Bangalore. | 6. Guard file |

By order

Assistant Registrar,  
ITAT, Bangalore.