

IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES “ C ” BENCH: BANGALORE

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA Nos.87/Bang/2020 & 1047/Bang/2019  
(Assessment Year : 2009-10)

Smt. M. Nanjamma,  
No.1572, 7<sup>th</sup> Main, RPC Layout,  
Vijaynagar, Bangalore-560 040  
PAN ALTPN 2653A

....Appellant.

Vs.  
Income Tax Officer,  
Ward 3(2)(2), Bangalore.

.....Respondent.

Assessee By:	Shri S.V. Ravi Shankar, Advocate.
Revenue By:	Smt. R. Premi, JCIT (D.R)
Date of Hearing :	28.01.2021.
Date of Pronouncement :	28.01.2021.

**ORDER**

**PER SHRI CHANDRA POOJARI, AM :**

These appeals filed by the assessee are directed against different orders of Commissioner of Income Tax (Appeals)-3, Bangalore. Since common issue is involved in these appeals, they are heard together and consolidated order is passed for the sake of convenience. The relevant Assessment Year is 2009-10.

2. At the time of hearing, the learned Authorised Representative submitted that the assessee has opted to file an application under the Vivad Se Vishwas Act,

2020. Accordingly, ld. AR submitted that these appeals may be dismissed with the liberty to move appropriate application for recall of the present order in accordance with law, if the assessee intended to do so.

3. On the other hand, the learned Departmental Representative submitted that the assessee has to withdraw the pending appeals after filing the 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 department. Ld. DR submitted that the Form No.3 shall be issued to the assessee in due course and accordingly he submitted that the appeals of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeals.

4. We have heard both the parties and perused the material on record. Since the assessee has opted for Vivad Se Vishwas Act, 2020, the assessee is interested in not prosecuting these appeals filed before the Tribunal. Since the assessee has already filed the necessary applications before the tax authorities under the above said scheme, we are of the view that no purpose will be served in keeping the appeals pending. Accordingly, we dismiss the appeals of the assessee as withdrawn. Further 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, both the appeals of the assesses are dismissed as withdrawn.  
Pronounced in the open court on the date mentioned on the caption page.

Sd/-

**(SMT BEENA PILLAI)**  
**JUDICIAL MEMBER**

Sd/-

**(CHANDRA POOJARI)**  
**ACCOUNTANT MEMBER**

Dated: 28.01.2021.

\*Reddy GP

Copy to

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

By order

Assistant Registrar  
Income-tax Appellate Tribunal  
Bangalore