

**IN THE INCOME TAX APPELLATE TRIBUNAL, AMRITSAR BENCHES, "SMC" AMRITSAR
(VIRTUAL COURT AT CHANDIGARH)**

BEFORE: SHRI. N.K.SAINI, VICE PRESIDENT

ITA No.218/ASR/2018
Assessment Year : 2011-12

| | | |
|--|-----|-----------------------|
| Shri Naresh Mittal, Rai Colony, Nawanshahr, Distt. SBS Nagar | Vs. | The ITO Nawanshahr |
| PAN NO: ABAPM8341H | | |
| Appellant | | Respondent |

Assessee by : Shri Amit Kud, CA

ITA No.500/ASR/2018
Assessment Year :2009-10

| | | |
|--|-----|-----------------------|
| Shri Gagandeep Singh, 2, Lajpat Nagar, Nawanshahr Distt. SBS Nagar | Vs. | The ITO Nawanshahr |
| PAN NO: AIZPS0918E | | |
| Appellant | | Respondent |

Assessee by : Shri Amit Kud, CA

ITA No.501/ASR/2018
Assessment Year :2010-11

| | | |
|--|-----|-----------------------|
| Shri Sohan Singh, 2, Lajpat Nagar, Nawanshahr, Distt. SBS Nagar | Vs. | The ITO Nawanshahr |
| PAN NO: ABLPS8570M | | |
| Appellant | | Respondent |

Assessee by : Shri Amit Kud, CA

ITA No.20/ASR/2019
Assessment Year :2011-12

| | | |
|---|-----|-----------------------------|
| Shri Ayudia Kumar Manawa H.No. 87-C, Green Avenue Lane No. 2, Extn.1-A, Satyam Road Trikuta Nagar, Jammu | Vs. | The ITO Ward 2(1), Jammu |
| PAN NO: ALAPM1187D | | |
| Appellant | | Respondent |

Assessee by : Shri Dheeraj Mahajan, CA

ITA No.595/ASR/2019
Assessment Year :2009-10

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|---|-----|-------------------------------|
| Smt. Jasvir Kaur, L/H Late Sh Sucha Singh, | Vs. | The ITO Ward 2, Kapurthala |
|---|-----|-------------------------------|

| | | |
|---------------------------|--|------------|
| 81-Model Town, Kapurthala | | |
| PAN NO: ACCPS8127J | | |
| Appellant | | Respondent |

Assessee by : Shri J.S. Bhasin, Advocate

Revenue by : Shri Girish Bali, DR

Date of Hearing : 06/01/2021

Date of Pronouncement : 06/01/2021

Order

PER N.K. SAINI, VICE PRESIDENT

All these appeals by the different assessees are directed against the separate orders of different Ld. Commissioners of Income Tax (Appeal) at various stations as per following details:

| Sl.No. | Appeal No. | Name of Case | CIT(Appeal / s) | Order dt. |
|--------|----------------------|--------------------------|---------------------|------------|
| 1. | ITA No. 218/ASR/2018 | Shri Naresh Mittal | CIT(A)-1, Jalandhar | 31/01/2018 |
| 2. | ITA No. 500/ASR/2018 | Shri Gagandeep Singh | CIT(A)-1, Jalandhar | 10/07/2018 |
| 3. | ITA No. 501/ASR/2018 | Shri Sohan Singh | CIT(A)-1, Jalandhar | 03/07/2018 |
| 4. | ITA No. 20/ASR/2019 | Shri Ayudia Kumar Manawa | CIT(A), Jammu | 20/08/2018 |
| 5. | ITA No. 595/ASR/2019 | Smt. Jasvir Kaur | CIT(A)-2, Jalandhar | 12/07/2018 |

2. In all the above appeals the Ld. Counsels for the Assesseees furnished separate applications for withdrawal of the appeals.

3. During the course of hearing the Ld. Counsels for the Assessee submitted that since the assesseees have availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has since issued Form No. 3 / 5, in response to the applications filed by the assesseees, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeals of the assesseees may be allowed to be withdrawn. The details of above said certificates are as under:

| Sl.No. | Appeal No. | Name of Case | Certificate No. |
|--------|----------------------|-----------------------------|-----------------|
| 1. | ITA No. 218/ASR/2018 | Shri Naresh Mittal | 838699700181220 |
| 2. | ITA No. 500/ASR/2018 | Shri Gagandeep Singh | 838694130181220 |
| 3. | ITA No. 501/ASR/2018 | Shri Sohan Singh | 838683800181220 |
| 4. | ITA No. 20/ASR/2019 | Shri Ayudia Kumar Manawa | 781038490041220 |
| 5. | ITA No. 595/ASR/2019 | Smt. Jasvir Kaur | 857633240211220 |

4. The Ld. DR did not object if the above appeals of the assesseees are dismissed as withdrawn.

5. In view of the above the appeals of the assesseees are dismissed as withdrawn.

6. In the result, appeals of the assesseees are dismissed.

Order pronounced on 06/01/2021

Sd/-
(N.K. SAINI)
VICE PRESIDENT

AG

Date: 06/01/2021

Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, AMRITSAR
6. Guard File