

अपीलीय अधिकरण, इन्दौर न्यायपीठ, इन्दौर

**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI MANISH BORAD, ACCOUNTANT MEMBER**

**ITA No.188/Ind/2020
Assessment Year 2013-14**

Mohd. Harun Chhipa (Appellant)	<u>बनाम/</u> Vs.	ITO 1(1), Ujjain (Revenue)
P.A. No.AHQPC9781M		

**ITA No.25/Ind/2020
Assessment Year 2010-11**

Smt. Shobha Oza Indore (Appellant)	<u>बनाम/</u> Vs.	ITO 1(3), Indore (Revenue)
P.A. No.AAEPO5168R		

**ITA No.47/Ind/2020
Assessment Year 2016-17**

Shri Rajendra Agarwal, Sendhwa (Appellant)	<u>बनाम/</u> Vs.	ITO, Sendhwa (Revenue)
P.A. No.ABHPA2318R		

**ITA Nos.757 to 763/Ind/2018
Assessment Years: 2004-05 to 2010-11**

Smt. Poonam Chouksey, Bhopal	<u>बनाम/</u>	ACIT-2(1), Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.ACYP2633B		

IT(SS)A Nos.06 to 12/Ind/2019
Assessment Years 2004-05 to 2010-11

Late Suresh Kumar Chouksey	<u>बनाम/</u>	ACIT 2(1), Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.ACYP3204E		

IT(SS)A Nos.183 & 184/Ind/2019
Assessment Years 2013-14 & 2014-15

Shri Rahul Kumar Sahu Bhopal	<u>बनाम/</u>	DCIT, Central-1 Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.DDKPS9442E		

IT(SS)A Nos.185 & 186/Ind/2019
Assessment Years 2013-14 & 2014-15

Shri Ramesh Kumar Sahu Bhopal	<u>बनाम/</u>	DCIT, Central-1 Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.AKYPS 2394 B		

IT(SS)A No. 187/Ind/2019
Assessment Year: 2013-14

Shri Ruchi Sahu Bhopal	<u>बनाम/</u>	DCIT, Central-1 Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.BQYPS 2316 C		

ITA No.634/Ind/2018
Assessment Year 2013-14

M/s Space Enclave Pvt. Ltd. Indore	<u>बनाम/</u>	ITO 5(3), Indore
(Appellant)	Vs.	(Revenue)
P.A. No.AAMCS1738A		

ITA No.613/Ind/2018
Assessment Year 2013-14

ITO 5(3), Indore	<u>बनाम/</u>	M/s Space Enclave Pvt. Ltd. Indore
(Appellant)	Vs.	(Respondent)
P.A. No.AAMCS1738A		

ITA No.777/Ind/2018
Assessment Year 2015-16

Century Textiles & Industries Ltd. Mumbai	<u>बनाम/</u>	ITO (IT & TP), Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.AAACC2659Q		

IT(SS)A No.105/Ind/2018
Assessment Year 2015-16

Shri Khubchand Adval Indore	<u>बनाम/</u>	ITO 4(4), Indore
(Appellant)	Vs.	(Revenue)
P.A. No.BNRPA1052R		

ITA No.958/Ind/2016
Assessment Year 2007-08

M/s Jhoomerwala Vadant Lites, Bhopal	<u>बनाम/</u>	DCIT-1(1), Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.AAFFJ3168H		

ITA No.854/Ind/2018
Assessment Year 2008-09

Shri Vinod Kumar Somvanshi Indore	<u>बनाम/</u>	ITO 3(5), Indore
(Appellant)	Vs.	(Revenue)
P.A. No.BNSPS7239B		

ITA No.841/Ind/2019
Assessment Year 2008-09

Mr. Deepak Babbar Bhopal	<u>बनाम/</u>	ACIT 1(1), Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.AEWPB9854K		

ITA No.842/Ind/2019
Assessment Year 2008-09

Smt. Liang Hwa Babbar Bhopal	<u>बनाम/</u>	ACIT 1(1), Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.AEVPM6127 L		

ITA No.86 & 87/Ind/2019
Assessment Year 2015-16 Q 3 & Q-4

Nitin Jain Indore	<u>बनाम/</u>	ITO(TDS)-2 Indore
(Appellant)	Vs.	(Revenue)
P.A. No.ACAPP 3389 H		

CO No.32/Ind/2019
Assessment Year 2013-14

Shri Subhash Kewalchand Jain, Indore	<u>बनाम/</u>	ACIT 2(1), Indore
(Appellant)	Vs.	(Revenue)
P.A. No.ACWPJ4855E		

ITA No.223/Ind/2019
Assessment Year 2015-16

Abhinav Vijay Kumar Sankhla (HUF) Indore	<u>बनाम/</u>	ITO Indore
(Appellant)	Vs.	(Revenue)
P.A. No.AAKHA3787L		

ITA No.241/Ind/2019
Assessment Year 2015-16

Mannu Shrivastava Indore	<u>बनाम/</u>	ACIT Indore
(Appellant)	Vs.	(Revenue)
P.A. No.ECKPS8899P		

ITA No.31/Ind/2018
Assessment Year 2014-15

Sharda Devi Malhotra Ujjain	<u>बनाम/</u>	ITO 2(1) Ujjain
(Appellant)	Vs.	(Revenue)
P.A. No.APXPM9004Q		

ITA No.981/Ind/2019
Assessment Year 2014-15

Smt. Snehlata Khandelwal Indore	<u>बनाम/</u>	ITO 1(3) Indore
(Appellant)	Vs.	(Revenue)
P.A. No.ADUPK6566A		

ITA No.853/Ind/2018
Assessment Year 2005-06

Sheetal Jain Indore	<u>बनाम/</u>	ITO Ward 2(3) Indore
(Appellant)	Vs.	(Revenue)
P.A. No.ADZPJ1579K		

ITA No.274/Ind/2018
Assessment Year 2013-14

M/s. Nimbus Foods Limited Indore	<u>बनाम/</u>	ACIT 3(1) Indore
(Appellant)	Vs.	(Revenue)
P.A. No.AACCN3880G		

ITA No.221/Ind/2019
Assessment Year 2014-15

Vipul Kumar Javia (HUF) Indore	<u>बनाम/</u>	ITO 1(2) Indore
(Appellant)	Vs.	(Revenue)
P.A. No.AADHV7962B		

ITA No.972/Ind/2019
Assessment Year 2009-10

Siddharth Gupta Indore	<u>बनाम/</u>	ITO-3(3) Indore
(Appellant)	Vs.	(Revenue)
P.A. No.AFUPG1541F		

ITA No.908/Ind/2019
Assessment Year 2015-16

Shri Dashratha Singh Indore	<u>बनाम/</u>	ACIT 4(1) Indore
(Appellant)	Vs.	(Revenue)
P.A. No.DZIPS2829P		

ITA No.581/Ind/2019
Assessment Year 2006-07

Shri Sunil Rangnekar Bhopal	<u>बनाम/</u>	ACIT -2(1) Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.ADOPR8717Q		

ITA No.771/Ind/2018
Assessment Year 2011-12

M/s Topaz Product Pvt. Ltd. Bhopal	<u>बनाम/</u>	ACIT 3(1) Bhopal
(Appellant)	Vs.	(Revenue)
P.A. No.AAACT7561L		

ITA No.567/Ind/2019
Assessment Year 2015-16

Paras Chand Maru Ujjain	<u>बनाम/</u>	ITO 1(2) Ujjain
(Appellant)	Vs.	(Revenue)
P.A. No.ADUPM7778C		

ITA No.275 & 276/Ind/2019
Assessment Year 2008-09

Shri Vinod Anant Bhadur Singh Indore	<u>बनाम/</u> Vs.	ITO-3(3) Indore
(Appellant)		(Revenue)
P.A. No.BNSPS7239B		

ITA No.948/Ind/2019
Assessment Year 2010-11

Smt. Radhika Goyal Nasik	<u>बनाम/</u> Vs.	ITO 2(3) Indore
(Appellant)		(Revenue)
P.A. No.AEAPG3668N		

ITA No.947/Ind/2019
Assessment Year 2012-13

Ramavtar Singh Yadav Indore	<u>बनाम/</u> Vs.	ITO-3(4) Indore
(Appellant)		(Revenue)
P.A. No.ATKPS1269A		

IT(SS)A No.64/Ind/2019
Assessment Year 2015-16

Shri Dulichand Adval Indore	<u>बनाम/</u> Vs.	ITO-4(4) Indore
(Appellant)		(Revenue)
P.A. No.BNRPA1623C		

ITA No.590/Ind/2019
Assessment Year 2011-12

Shri Gaurav Airen Indore (Appellant)	बनाम/ Vs.	ITO -1(1) Indore (Revenue)
P.A. No.ABDPA8947J		

ITA No.469/Ind/2019
Assessment Year 2013-14

M/s Noshirwan & Company Pvt. Ltd. Indore (Appellant)	बनाम/ Vs.	DCIT-3(1) Indore (Revenue)
P.A. No.AABCN0301R		

ITA No. 627/Ind/2019
Assessment Year : 2010-11

Smt. Prasanna Nair, Indore (Appellant)	बनाम/ Vs.	Income Tax Officer, Ward 1 (4), Indore (Respondent)
PAN : AAPON1972C		

ITA No. 140/Ind/2019
Assessment Year : 2013-14(IV Q)Form 24Q

Bulkpack Exports Ltd. Indore (Appellant)	बनाम/ Vs.	Income Tax Officer (TDS)-1, Indore (Respondent)
PAN : AABCB5569R		

ITA No. 585/Ind/2019
Assessment Year : 2013-14

Dr. Rajesh Chawla, Bhopal (Appellant)	बनाम/ Vs.	Deputy Commissioner Of Income Tax-4(1), Bhopal (Respondent)
PAN : AARPC4213G		

ITA No. 100/Ind/2019
Assessment Year : 2013-14(IV Q)Form 24Q

Bafna Hospital and Orthopaedic Research Centre Pvt.Ltd. Indore	बनाम/ Vs.	Income Tax Officer (TDS)-1, Indore
(Appellant)		(Respondent)
PAN : AACCB0281B		

ITA No. 580/Ind/2019
Assessment Year : 2006-07

Shri Mahendra Kumar Jain, Bhopal	बनाम/ Vs.	Income Tax Officer 2(1), Bhopal
(Appellant)		(Respondent)
PAN : AAVPJ3104F		

ITA No. 67/Ind/2019
Assessment Year : 2014-15

Smt. Mamta Singh Indore	बनाम/ Vs.	Assistant Commissioner of Income Tax- 3 (1), Indore
(Appellant)		(Respondent)
PAN : AHUPM4755D		

ITA No. 428/Ind/2019
Assessment Year : 2015-16

Smt. Kajri Nagori Indore	बनाम/ Vs.	Income Tax Officer-2 (5), Indore
(Appellant)		(Respondent)
PAN : AQZPB2916M		

ITA No. 482/Ind/2019
Assessment Year : 2014-15

Yusuf Ali Bohra Indore	बनाम/ Vs.	Income Tax Officer-5 (1), Indore
(Appellant)		(Respondent)
PAN : AITPB8276E		

ITA No. 218/Ind/2019
Assessment Year : 2015-16

Durga Ramchandani, Indore	बनाम/ Vs.	Income Tax Officer-3 (5), Indore
(Appellant)		(Respondent)
PAN : AERPR9917E		

ITA No. 267/Ind/2019
Assessment Year : 2014-15

Shri Manoj Gupta, Indore	बनाम/ Vs.	Income Tax Officer-2 (1), Indore
(Appellant)		(Respondent)
PAN : ACKPG1784F		

ITA No. 888/Ind/2019
Assessment Year : 2011-12

Smt. Hemlata Jain, Bhopal	बनाम/ Vs.	Income Tax Officer-2 (3), Bhopal
(Appellant)		(Respondent)
PAN : AFFPJ8922C		

ITA No. 898/Ind/2019
Assessment Year : 2012-13

Shri. Sudhanshu Bisarya, Bhopal	बनाम/ Vs.	Deputy Commissioner of Income Tax -1 (1), Bhopal
(Appellant)		(Respondent)
PAN : AAYPB9350J		

ITA No. 525 to 527/Ind/2019
Assessment Year : 2009-10 & 2010-11

M/s Om Coal Company Pvt. Ltd., Indore	बनाम/ Vs.	1. Addl. CIT-TDS, Indore 2. Dy.CIT-TDS, Indore 3. ACIT/DCIT-TDS, Indore
(Appellant)		(Respondent)
PAN : AAACO8710A		

ITA No. 128/Ind/2019
Assessment Year : 2006-07

M/s Anant Commodities P.Ltd., Indore	बनाम/ Vs.	Dy. Commissioner of Income Tax -1 (1), Indore
(Appellant)		(Respondent)
PAN : AAGCS8795K		

ITA No. 546/Ind/2019
Assessment Year : 2010-11

Manohar Waterkar, Ujjain	बनाम/ Vs.	Income Tax Officer-2 (3), Ujjain
(Appellant)		(Respondent)
PAN : AANPW6917H		

ITA No. 826/Ind/2019
Assessment Year : 2008-09

Shri. Rajmohan Agrawal, Bhopal	बनाम/ Vs.	Deputy Commissioner of Income Tax -1 (1), Bhopal
(Appellant)		(Respondent)
PAN : AAXPA4984A		

ITA No. 971/Ind/2019
Assessment Year : 2015-16

M/s Nanda Nagar Sahkarita Sakh Sanstha, Indore	बनाम/ Vs.	Dy. Commissioner of Income Tax, Circle -3 (1), Indore
(Appellant)		(Respondent)
PAN : AAAAN1784B		

ITA No. 973/Ind/2019
Assessment Year : 2009-10

Subhash Chandra Gupta L/H Late Smt. Subhadra Devi Gupta, Indore	बनाम/ Vs.	Income Tax Officer-3 (3), Indore
(Appellant)		(Respondent)
PAN : AFBPG1216N		

ITA No. 196/Ind/2019
Assessment Year : 2014-15

Smt. Sangeeta Agrawal Indore	बनाम/ Vs.	Income Tax Officer 1 (2), Indore
(Appellant)		(Respondent)
PAN : ARAPA9946N		

ITA No. 499/Ind/2019
Assessment Year : 2010-11

Shri Ramanlal Jain Prop. Seema Agencies, Ujjain	बनाम/ Vs.	Income Tax Officer 1 (4), Indore
(Appellant)		(Respondent)
PAN : ABVPJ1814 H		

ITA No. 770/Ind/2019
Assessment Year : 2006-07

Shri. Rakesh Gupta, Bhopal	बनाम/ Vs.	Deputy Commissioner of Income Tax -1 (1), Bhopal
(Appellant)		(Respondent)
PAN : AAXPG9477C		

ITA No. 404/Ind/2019
Assessment Year : 2014-15

Shri Gyayak Modi, Indore	बनाम/ Vs.	Income Tax Officer-2 (1), Range-2, Indore
(Appellant)		(Respondent)
PAN : BLKPM4149Q		

ITA No. 585/Ind/2018
Assessment Year : 2014-15

Shri Ritwik Garg, Indore	बनाम/ Vs.	Income Tax Officer-2 (5), Indore
(Appellant)		(Respondent)
PAN : AEUPG0622C		

ITA No. 586/Ind/2018
Assessment Year : 2014-15

Smt. Anubha Garg, Indore	बनाम/ Vs.	Income Tax Officer-2 (5), Indore
(Appellant)		(Respondent)
PAN : AGTPG1222B		

ITA No. 587/Ind/2018
Assessment Year : 2014-15

Smt. Karishma Sachdev, Indore	बनाम/ Vs.	Income Tax Officer 2 (4),Indore
(Appellant)		(Respondent)
PAN : ACNPK4835A		

ITA No. 589/Ind/2018
Assessment Year : 2014-15

M/s Aakash Dagra HUF, Indore	बनाम/ Vs.	Income Tax Officer-2 (5), Indore
(Appellant)		(Respondent)
PAN : AAJHA7504A		

ITA No. 590/Ind/2018
Assessment Year : 2014-15

M/s Pawan Agrawal HUF, Indore	बनाम/ Vs.	Income Tax Officer-3 (3), Indore
(Appellant)		(Respondent)
PAN : AAHHP7488J		

IT(SS) No. 184 to 189/Ind/2015
Assessment Year : 1999-2000 to 2004-05

ITA No. 495/Ind/2015
Assessment Year : 2005-06

Mr. Syed Mohsin Raza Rizvi, Bhopal	बनाम/ Vs.	Assistant Commissioner of Income Tax -1 (2), Bhopal
(Appellant)		(Respondent)

PAN : AAXPR9868C

ITA No. 487/Ind/2017
Assessment Year : 2013-14

ACIT (Central)-2, Indore	बनाम/ Vs.	M/s The Malwa Vanaspati & Chemical Co.Ltd., Indore
(Appellant)		(Respondent)

PAN : AAAC6465F

ITA No. 889/Ind/2019
Assessment Year : 2011-12

Enter 10 Television P.Ltd., Indore	बनाम/ Vs.	Asst. Commissioner of Income Tax (TDS), Indore
(Appellant)		(Respondent)

PAN : AADCA4090Q

ITA No. 433 & 434/Ind/2017
Assessment Year : 2012-13 & 2013-14

DCIT 2(1) Indore	बनाम/ Vs.	M/s. JRG Realty Indore
(Appellant)		(Respondent)

PAN : AAHFJ5162H

ITA No. 948/Ind/2016
Assessment Year : 2009-10

Vishwanath Pawar HUF, Burhanpur	बनाम/ Vs.	Income Tax Officer, Burhanpur
(Appellant)		(Respondent)

PAN : AAGHV2370E

ITA No. 628/Ind/2014
Assessment Year : 2010-11

Anubhav Verma, Bhopal	बनाम/ Vs.	Asst. Commissioner of Income Tax -3 (1), Bhopal
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(Appellant)		(Respondent)
PAN : ABXPV8145P		

ITA No. 790/Ind/2017
Assessment Year : 2009-10

M/s Gulab Resources Pvt.Ltd., Ratlam	बनाम/ Vs.	Asst. Commissioner of Income Tax, Circle Ratlam
(Appellant)		(Respondent)
PAN : AADCG3200C		

ITA No. 710/Ind/2017
Assessment Year : 2007-08

M/s Shree Laxmi Venkateshwara Finance Corporation, Ujjain	बनाम/ Vs.	Income Tax Officer-2 (1), Ujjain
(Appellant)		(Respondent)
PAN : ABAFS0342N		

IT(SS)A No. 45 /Ind/2019
Assessment Year : 2013-14

Shri Sunil Bansal Bhopal	बनाम/ Vs.	DCIT Central-1 Bhopal
(Appellant)		(Respondent)
PAN : ABCPG1186A		

IT(SS)A No. 46 /Ind/2019
Assessment Year : 2013-14

Shri Anil Bansal Bhopal	बनाम/ Vs.	DCIT Central-1 Bhopal
(Appellant)		(Respondent)
PAN : ABCPG1187A		

Appellant By	Sh/Shri Girish Agrawal, Ashish Goyal & N.D. Patva, P.D. Nagar, Arpit Gour. Pranay Goyal, Gagan Tiwari, Rashi Gohil, C.P. Rawka, S.S. Deshpande, Hitesh Chimnani & Yas Kukreja, S.N. Agrawal, Vijay Bansal & written submissions/ ARs
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Respondent By	Sh/Shri S.S. Mantri and Harshit Bari, DRs
Date of Hearing	08.02.2021
Date of Pronouncement	08.02.2021

ORDER

PER BENCH

The above captioned appeals filed at the instance of revenue assessee(s) and revenue pertaining to Assessment Years as shown above are directed against different orders of Commissioners of Income Tax (Appeals) (in short 'Ld.CIT'(A)].

2. At the outset, Ld. Counsels for the respective assessee(s) present during the course of hearing and in the remaining cases as per the application placed on record, the present bunch of appeals were requested to be withdrawn since the assessee(s) have opted to take benefit of "Vivad Se Vishwas Scheme 2020" and as required by the scheme, if the assessee(s) intends to opt for the said scheme and fulfills the necessary requirements then the appeals pending before this Tribunal needs to be withdrawn.

3. Per contra Ld. DR did not raised any objection to the submissions made by the Ld. counsel for the assessee(s) and the applications made in the remaining cases and submitted that they

have no objection if the captioned appeals are dismissed as withdrawn on the ground of opting under the said scheme.

4. We have heard rival contentions and perused records placed before us. In view of the above stated facts, we dismiss these appeals filed by assessee(s)/Revenue treating the same as withdrawn/not pressed. However the assessee(s)/ Revenue are at liberty to file Miscellaneous Application for recalling the order within the stipulated time as prescribed under the law if the respective assessee(s)' application for availing this scheme could not be accepted by the Revenue for some reason or if the respective assessee(s) could not fulfill the condition prescribed in the said scheme namely "Vivad Se Vishwas Scheme 2020".

5. In the result all the appeals of the Assessee(s)/ Revenue are dismissed as withdrawn/not pressed.

The order pronounced in the open Court on 08 .02.2021.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Dated : 08 February, 2021
Patel/PS

Mohd. Harun Chhipa & Others
ITA No.188/Ind/2020 & Ors

Copy to: The Appellant/Respondent/CIT concerned/CIT(A)
concerned/ DR, ITAT, Indore/Guard file.

By Order,
Asstt.Registrar, I.T.A.T., Indore