

आयकर अपीलिय अधिकरण, चण्डीगढ़ न्यायपीठ “बी”, चण्डीगढ़

IN THE INCOME TAX APPELLATE TRIBUNAL,
CHANDIGARH BENCH 'B', CHANDIGARH

श्रीमती दिवा सिंह, न्यायिक सदस्य एवं, एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य

BEFORE: SMT.DIVA SINGH, JUDICIAL MEMBER
AND SMT.ANNAPURNA GUPTA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No.670/Chd/2019

निर्धारण वर्ष / Assessment Year : 2011-12

Sh.Maharaj Krishan Gupta & Sons(HUF), 475-A, Model Town Extension, Ludhiana.	बनाम	The Income Tax Officer, Ward-6(4), Ludhiana.
स्थायी लेखा सं./PAN NO: AA EHM 6717Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

&

आयकर अपील सं./ ITA No.671/Chd/2019

निर्धारण वर्ष / Assessment Year : 2011-12

Sh.Maharaj Krishan Gupta, 475-A, Model Town Extension, Ludhiana.	बनाम	The Income Tax Officer, Ward-6(4), Ludhiana.
स्थायी लेखा सं./PAN NO: AA VPG 3958 L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by: Shri Ashwani Kumar,, C.A.

राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 24.02.2021

उद्घोषणा की तारीख/Date of Pronouncement: 24.02.2021

(Virtual Court)

आदेश/Order

Per Annapurna Gupta, Accountant Member:

The above two appeals relate to the assessee in his individual capacity and to his HUF and have been preferred

against the order of the Commissioner of Income Tax (Appeals)-3, Ludhiana dated 19.03.2019 and 14.03.2019 respectively, passed u/s 250(6) of the Income Tax Act, 1961 (hereinafter referred to as 'Act'. Both the appeals relate to assessment year 2011-12.

2. At the outset, Ld. Counsel for the assessee has submitted that since the assessee's application for settling the dispute under the 'Vivad Se Vishwas Scheme, 2020'(VSV) has been accepted by the Income Tax Department and Form No.3 has been issued evidencing the same, therefore, he intends to withdraw the present appeals. Separate applications dated 23.02.2021 for withdrawal of both the appeals have been submitted by the ld. Counsel for the assessee. The ld. DR did not object to the same.

3. We have perused the records and documents before us and find that the dispute in both the appeals stands settled under the VSV Scheme, which is evidenced by Form No.3 issued by the Department in this respect dated 26.10.2020 in both the cases. In view of the same, the assessee's application to withdraw the appeal is accepted.

4. In the result, both the appeals, therefore, are hereby dismissed as 'Withdrawn'.

Order pronounced on 24.02.2021.

Sd/-

(DIVA SINGH)

न्यायिक सदस्य/ Judicial Member

Sd/-

(ANNAPURNA GUPTA)

लेखा सदस्य/ Accountant Member

Dated: 25th February, 2021

रती

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar

Draft dictated	24.02.2021	Sr.PS
Draft placed before author	24 .02.2021	Sr.PS
Approved Draft comes to the Sr.PS/PS	02.2021	Sr.PS
Order signed and pronounced on		
File sent to the Bench Clerk		Sr.PS
Date on which file goes to the AR		
Date on which file goes to the Head Clerk.		
Date of dispatch of Order.		