

आयकर अपीलिय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES "A", JAIPUR
श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 1234/JP/2019
निर्धारण वर्ष / Assessment Year :2016-17

A.C.I.T., Central Circle, Alwar.	बनाम Vs.	Shri Babu Lal Data, 20,21 & 22, Old Ind. Area, Alwar.
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: AAQPD 7663 J		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकर अपील सं./ITA No. 1355/JP/2019
निर्धारण वर्ष / Assessment Year :2016-17

Shri Babu Lal Data, 20,21 & 22, Old Ind. Area, Alwar.	बनाम Vs.	D.C.I.T., Central Circle, Alwar.
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: AAQPD 7663 J		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकर अपील सं./ITA No. 28/JP/2020
निर्धारण वर्ष / Assessment Year :2016-17

A.C.I.T., Central Circle, Alwar.	बनाम Vs.	Shri Babu Lal Data, 20,21 & 22, Old Ind. Area, Alwar.
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: AAQPD 7663 J		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

राजस्व की ओर से / Revenue by: Shri A.S. Nehra(Addl.CIT)
निर्धारिती की ओर से / Assessee by: Shri P.C. Parwal (CA)

सुनवाई की तारीख / Date of Hearing : 16/02/2021
उदघोषणा की तारीख / Date of Pronouncement : 22/02/2021

आदेश / ORDER**PER: BENCH**

These are the appeals and cross appeals filed by the revenue and the assessee arise against the separate orders of the Id. CIT(A)-4, Jaipur dated 26/08/2019 and 11/10/2019 for the A.Y. 2016-17.

2. Since, common issues are involved in all these appeals, therefore, all are clubbed and heard together and for the sake of convenience, a common order is being passed.

3. The hearing of the appeal was concluded through video conference in view of the prevailing situation of Covid-19 Pandemic.

4. The Id. Counsel for the assessee furnished application for withdrawal of these appeals. The contention made in the said application reads as under:

"With reference to above, it is to submit that the assessee wants to withdraw the above appeal since he has opted to settle the dispute under Vivad Se Vishwas Act, 2020 for which Form No. 3 has been issued by the PCIT(Central), Jaipur. Copy of Form No. 3 is enclosed for ready reference.

It is, therefore, requested that the appeal filed by the assessee be treated as withdrawn.

Thanking You

Yours faithfully

*For Kalani & Co.
Chartered Accountants"*

5. The Id DR has raised no objection if the appeals of the assessee are allowed to be withdrawn.

6. Therefore, in view of the fact that the assessee has already approached the department to settle the matter under Vivad Se Vishwas scheme, we permit the assessee to withdraw these appeals. Accordingly, the appeals of the assesses is dismissed as withdrawn.

7. In the result, appeals of the assessee and the revenue are dismissed as withdrawn.

Order pronounced in the open court on 22nd February, 2021.

Sd/-
(विक्रम सिंह यादव)
(VIKRAM SINGH YADAV)
लेखा सदस्य / Accountant Member

Sd/-
(संदीप गोसाईं)
(SANDEEP GOSAIN)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 22/02/2021

*Ranjan

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

1. अपीलार्थी / The Appellant- A.C.I.T./DCIT, Central Circle, Alwar.
2. प्रत्यर्थी / The Respondent- Shri Babu Lal Data, Alwar.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 1234 & 1355/JP/2019 & 28/JP/2020)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar