

**IN THE INCOME TAX APPELLATE TRIBUNAL, AMRITSAR BENCH, AMRITSAR
(VIRTUAL COURT AT CHANDIGARH)**

BEFORE: SHRI. N.K.SAINI, VP & SHRI, R.L. NEGI, JM

आयकर अपील सं./ ITA No. 134/ASR/2018

निर्धारण वर्ष / Assessment Year : 2014-15

M/s Chaturbhuj Mittal(HUF) V-13, 52 Mittal Udyog Building, Ladowali Road, Jalandhar	बनाम	The ACIT Circle-III, Jalandhar
स्थायी लेखा सं./PAN NO: AABHC5817N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri J.S. Bhasin, Advocate

राजस्व की ओर से/ Revenue by : Shri H.S. Dhillon, DR

आयकर अपील सं./ ITA No. 281/ASR/2018

निर्धारण वर्ष / Assessment Year : 2014-15

Shri Davinder Pal Arora S/o Shri Labh Chand, Model Town Hoshiarpur	बनाम	The ITO Ward-1, Hoshiarpur
स्थायी लेखा सं./PAN NO: AEVPA4091C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri J.S. Bhasin, Advocate

राजस्व की ओर से/ Revenue by : Shri H.S. Dhillon, DR

आयकर अपील सं./ ITA No. 253/ASR/2019

निर्धारण वर्ष / Assessment Year : 2016-17

Shri Manik Garg, Prop. M/s Garg International Vill & PO Shekhe Pind, Old Hoshiarpur Road, Jalandhar	बनाम	The ITO Ward-II(2) Jalandhar
स्थायी लेखा सं./PAN NO: ADGPG5824P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri J.S. Bhasin, Advocate

राजस्व की ओर से/ Revenue by : Shri H.S. Dhillon, DR

आयकर अपील सं./ ITA No. 254/ASR/2019

निर्धारण वर्ष / Assessment Year : 2016-17

Shri Avinash Chander, Prop. M/s Garg Chemical Industries, Santokhpura Old Hoshiarpur Road, Jalandhar	बनाम	The ITO Ward-II(1), Jalandhar
स्थायी लेखा सं./PAN NO: AAPPC0371D		

अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent
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निर्धारिती की ओर से/ Assessee by : Shri J.S. Bhasin, Advocate
राजस्व की ओर से/ Revenue by : Shri H.S. Dhillon, DR

आयकर अपील सं./ ITA No. 142/ASR/2018
निर्धारण वर्ष / Assessment Year : 2009-10

M/s Royal Enclave Limited Kesho Ram Gupta (Director) Gupta Matching Centre, Midhu Mal Street, Back Side Dhobi Bazaar, Bathinda	बनाम	The ITO Ward-1(1), Bathinda
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स्थायी लेखा सं./ PAN NO: AACCR8685D		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri P.N. Arora, Advocate
राजस्व की ओर से/ Revenue by : Shri H.S. Dhillon, DR

आयकर अपील सं./ ITA No. 312/ASR/2019
निर्धारण वर्ष / Assessment Year : 2015-16

M/s Hotel Sapphire Barnala Bye Pass Road, Bathinda	बनाम	The ITO, Ward-1(1), Bathinda
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स्थायी लेखा सं./ PAN NO: AAHFH8535J		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri P.N. Arora, Advocate
राजस्व की ओर से/ Revenue by : Shri H.S. Dhillon, DR

आयकर अपील सं./ ITA No. 308/ASR/2019
निर्धारण वर्ष / Assessment Year : 2011-12

Shri Basant Kumar Prop. M/s Basant Petro Centre Vill: Gumjal, Abohar	बनाम	The DCIT Circle-II, Bathinda
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स्थायी लेखा सं./ PAN NO: ABLPK5995L		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri P.N. Arora, Advocate
राजस्व की ओर से/ Revenue by : Shri H.S. Dhillon, DR

आयकर अपील सं./ ITA No. 597/ASR/2019
निर्धारण वर्ष / Assessment Year : 2011-12

Satwinder Singh S/o Sh Jagir Singh, VPO Talwandi Sallan, Dasuya Dist: Hoshiarpur	बनाम	The ITO Dasuya
स्थायी लेखा सं./PAN NO: CSEPS0096N		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri Ranjan Sehgal, CA

राजस्व की ओर से/ Revenue by : Shri H.S. Dhillon, DR

सुनवाई की तारीख/ Date of Hearing : 16/02/2021

उद्घोषणा की तारीख/ Date of Pronouncement : 16/02/2021

आदेश/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. 134/ASR/2018	Shri Chaturbhuj Mittal	CIT(A)-2, Jalandhar	16/01/2018
2.	ITA No. 281/ASR/2018	Shri Davinder Pal Arora	CIT(A)-1, Jalandhar	22/02/2018
3.	ITA No. 253/ASR/2019	Shri Manik Garg	CIT(A)-1, Jalandhar	30/03/2019
4.	ITA No. 254/ASR/2019	Shri Avinash Chander	CIT(A)-1, Jalandhar	30/03/2019
5.	ITA No. 142/ASR/2018	Royal Enclave Ltd.	CIT(A), Bathinda	24/01/2018
6.	ITA No. 312/ASR/2019	Hotel Saphire	CIT(A), Bathinda	14/03/2019
7.	ITA No. 308/ASR/2019	Shri Basant Kumar	CIT(A), Bathinda	07/02/2019
8.	ITA No. 597/ASR/2019	Shri Satwinder Singh	CIT(A)-1, Jalandhar	20/06/2019

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 Assesseees 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, 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. 134/ASR/2018	Shri Chatrurbhuj Mittal	834959720171220
2.	ITA No. 281/ASR/2018	Shri Davinder Pal Arora	678436300271020
3.	ITA No. 253/ASR/2019	Shri Manik Garg	857824560211220
4.	ITA No. 254/ASR/2019	Shri Avinash Chander	839277830181220
5.	ITA No. 142/ASR/2018	Royal Enclave Ltd.	445934640060820
6.	ITA No. 312/ASR/2019	Hotel Sapphire	790515460071220
7.	ITA No. 308/ASR/2019	Shri Basant Kumar	789605940071220
8.	ITA No. 597/ASR/2019	Shri Satwinder Singh	113272600060121

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 16/02/2021.

Sd/-
आर.एल. नेगी
(R.L. NEGI)
न्यायिक सदस्य/ Judicial Member
AG
Date: 16/02/2021

Sd/-
एन.के.सैनी,
(N.K. SAINI)
उपाध्यक्ष / VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/ 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