

**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. 300/ASR/2016

निर्धारण वर्ष / Assessment Year : 2006-07

Darshan Garg(HUF) C/o M/s Hotel Sagar, G.T. Road, Bathinda	बनाम	The Asstt. CIT Circle-1, Bathinda
स्थायी लेखा सं./PAN NO: AABHD2765E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri P.N. Arora, Advocate

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, DR

आयकर अपील सं./ ITA No. 165/ASR/2018

निर्धारण वर्ष / Assessment Year : 2011-12

M/s Pupneja Agri Farms(P) Ltd. Fazilka	बनाम	The ITO Ward-2(4), Abohar
स्थायी लेखा सं./PAN NO: AEVPA4091C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri P.N. Arora, Advocate

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, DR

आयकर अपील सं./ ITA No. 166/ASR/2018

निर्धारण वर्ष / Assessment Year : 2011-12

Shri Vipin Kumar S/o Mehar Chand, H.No. 195, Krishna Gali, Fazilka	बनाम	The ITO Ward-2(4), Abohar
स्थायी लेखा सं./PAN NO: AHDPK6078Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri P.N. Arora, Advocate

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, DR

आयकर अपील सं./ ITA No. 789/ASR/2017

निर्धारण वर्ष / Assessment Year : 2008-09

Shri Ranjit Singh Brahmampura 30- Guru Har Rai Avenue Opp. Khalsa College, Amritsar	बनाम	The DCIT Circle-3, Amritsar
स्थायी लेखा सं./PAN NO: AAUPB5573H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Vipul Arora, CA

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, DR

आयकर अपील सं./ ITA No. 641/ASR/2019

निर्धारण वर्ष / Assessment Year : 2010-11

Shri Swaran Singh Thakur S/o Sher Singh Thakur Vill: Padhian lahri, Madhopur Road Pathankot	बनाम	The ITO, Ward 6(3), Pathankot
स्थायी लेखा सं./PAN NO: AFDPT3033J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Vipul Arora, CA

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, DR

आयकर अपील सं./ ITA No. 642/ASR/2019

निर्धारण वर्ष / Assessment Year : 2011-12

Shri Swaran Singh Thakur S/o Sher Singh Thakur Vill: Padhian lahri, Madhopur Road Pathankot	बनाम	The ITO Ward 6(3), Pathankot
स्थायी लेखा सं./PAN NO: AFDPT3033J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Vipul Arora, CA

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, DR

आयकर अपील सं./ ITA No. 296/ASR/2018

निर्धारण वर्ष / Assessment Year : 2012-13

M/s Jatinder Finance Pvt. Ltd. 406, 4 <sup>th</sup> Floor, Shrilok Complex, H.B. Road Ranchi	बनाम	The ITO Ward 3(1), Jalandhar
स्थायी लेखा सं./PAN NO: AAACJ3370M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Smt. Prabhjot Kaur, CIT DR

आयकर अपील सं./ ITA No. 146/ASR/2019

निर्धारण वर्ष / Assessment Year : 2014-15

M/s Jatinder Finance Pvt. Ltd.	बनाम	The ITO
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406, 4 <sup>th</sup> Floor, Shrilok Complex, H.B. Road Ranchi		Ward 3(4), Jalandhar
स्थायी लेखा सं./PAN NO: AAACJ3370M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate  
राजस्व की ओर से/ Revenue by : Smt. Prabhjot Kaur, CIT DR

आयकर अपील सं./ ITA No. 415/ASR/2018  
निर्धारण वर्ष / Assessment Year : 2009-10

Shri Amar Singh Jaimit Singh Road, Moga	बनाम	The ITO Ward-3, Moga
स्थायी लेखा सं./PAN NO: BIPS0825A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : None  
राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, DR

आयकर अपील सं./ ITA No. 458/ASR/2018  
निर्धारण वर्ष / Assessment Year : 2013-14

D D International Pvt. Ltd. 26- The Mall, Amritsar	बनाम	The Dy. CIT Circle-5, Amritsar
स्थायी लेखा सं./PAN NO: AABCD0696B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Ashwani Kalia, CA  
राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, DR

आयकर अपील सं./ ITA No. 459/ASR/2018  
निर्धारण वर्ष / Assessment Year : 2013-14

D D International Pvt. Ltd. 26- The Mall, Amritsar	बनाम	The Dy. CIT Circle-5, Amritsar
स्थायी लेखा सं./PAN NO: AABCD0696B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Ashwani Kalia, CA  
राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, DR

आयकर अपील सं./ ITA No. 489/ASR/2018

निर्धारण वर्ष / Assessment Year : 2015-16

M/s Golden Service Centre Vill: Salala Tehsil Bhogpur, Dist: Jalandhar	बनाम	The ITO Ward-4(2) Jalandhar
स्थायी लेखा सं./PAN NO: AADFG7166L		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : None

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, DR

सुनवाई की तारीख/ Date of Hearing : 23/02/2021

उद्घोषणा की तारीख/ Date of Pronouncement : 23/02/2021

### 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. 300/ASR/2016	Shri Darshan Garg	CIT(A), Bathinda	28/03/2016
2.	ITA No. 165/ASR/2018	Pupneja Agri Farms P. Ltd.	CIT(A), Bathinda	27/02/2018
3.	ITA No. 166 /ASR/2018	Shri Vipin Kumar	CIT(A), Bathinda	27/02/2018
4.	ITA No. 789/ASR/2017	Shri Ranjit Singh Thakur	CIT(A), Amritsar	21/09/2017
5.	ITA No. 641/ASR/2019	Shri Swaran Singh Thakur	CIT(A)-2, Amritsar	31/07/2019
6.	ITA No. 642 /ASR/2019	Shri Swaran Singh Thakur	CIT(A)-2, Amritsar	31/07/2019
7.	ITA No. 296/ASR/2018	Jatinder Finance P. Ltd.	CIT(A)-2, Jalandhar	16/03/2018
8.	ITA No. 146/ASR/2019	Jatinder Finance P. Ltd.	CIT(A)-2, Jalandhar	26/12/2018
9.	ITA No. 415/ASR/2018	Amar Singh	CIT(A)-4, Ludhiana	25/04/2018
10.	ITA No. 458/ASR/2018	D.D. International P.Ltd.	CIT(A)-2, Amritsar	20/06/2018
11.	ITA No.459/ASR/2018	D.D. International P. Ltd.	CIT(A)-2, Amritsar	25/06/2018
12.	ITA No. 489/ASR/2018	Golden Service Centre	CIT(A)-2, Jalandhar	05/07/2018

2. In all the above appeals the assessees / 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. 300/ASR/2016	Shri Darshan Garg	203403400120121
2.	ITA No. 165/ASR/2018	Pupneja Agri Farms P. Ltd.	790506950071220
3.	ITA No. 166 /ASR/2018	Shri Vipin Kumar	883735040241220
4.	ITA No. 789/ASR/2017	Shri Ranjit Singh Thakur	234622200310121
5.	ITA No. 641/ASR/2019	Shri Swaran Singh Thakur	203414180120121
6.	ITA No. 642 /ASR/2019	Shri Swaran Singh Thakur	203418200120121
7.	ITA No. 296/ASR/2018	Jatinder Finance P. Ltd.	234523720310121
8.	ITA No. 146/ASR/2019	Jatinder Finance P. Ltd.	234524350310121
9.	ITA No. 415/ASR/2018	Amar Singh	239000760030221
10.	ITA No. 458/ASR/2018	D.D. International P.Ltd.	237188850020221
11.	ITA No.459/ASR/2018	D.D. International P. Ltd.	237188850020221
12.	ITA No. 489/ASR/2018	Golden Service Centre	244835030080221

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 23/02/2021.

Sd/-

आर.एल. नेगी

(R.L. NEGI)

न्यायिक सदस्य/ Judicial Member

AG

Date: 23/02/2021

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