

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH: BANGALORE**

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT AND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA No.1966/Bang/2019
Assessment Year: 2002-03

M/s. L.K. Trust No.9, Seshadri Road Bengaluru 560 001 PAN NO : AAATL0522A	Vs.	Deputy Commissioner of Income-tax (formerly) Circle-8(1) – (Now ITO Ward-5(2)(3), Bengaluru)
APPELLANT		RESPONDENT

ITA No.1967& 1968/Bang/2019
Assessment Year: 2008-09 & 2009-10

M/s. L.K. Trust No.9, Seshadri Road Bengaluru 560 001 PAN NO : AAATL0522A	Vs.	ACIT (formerly), Circle-8(1) – (Now ITO Ward-5(2)(3), Bengaluru)
APPELLANT		RESPONDENT

Appellant by	:	Shri V. Sridhar, A.R.
Respondent by	:	Smt. R. Premi, D.R.

Date of Hearing	:	08.03.2021
Date of Pronouncement	:	08.03.2021

ORDER

PER BENCH:

The assessee has filed these three appeals challenging the orders passed by Ld CIT(A)-12, Bengaluru and they relate to the assessment years 2002-03, 2008-09 and 2009-10.

2. The Ld Counsel for the assessee has furnished a letter stating that the assessee has opted to settle the disputes of the above said years under Direct Tax Vivad Se Vishwas Act and has also filed Form

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No.1 & 2. The Ld A.R submitted that the assessee is awaiting Form No.3. Accordingly the Ld A.R submitted that these appeals may be adjourned. The Ld A.R submitted the Bangalore benches of Tribunal is dismissing the appeals in such kinds of cases giving liberty to the assessee to seek recall of the order, if something goes wrong.

3. We heard Ld D.R and perused the record. Since the assessee has opted to settle the disputes of these three years under Direct Tax Vivad Se Vishwas Act, 2020, we are of the view that no purpose will be served in keeping these three appeals pending. Accordingly we dismiss these appeals of the assessee as withdrawn. However, the assessee is given liberty to move appropriate application for recall of the order of all or any of the years in accordance with the law, if the assessee intends to do so.

4. In the result, all the three appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open court on 8th Mar, 2021.

Sd/-
(N.V. Vasudevan)
Vice President

Sd/-
(B.R. Baskaran)
Accountant Member

Bangalore,
Dated 8th Mar, 2021.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore.