

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, "B" चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL  
DIVISION BENCH, "B" CHANDIGARH**

**श्री संजय गर्ग, न्यायिकसदस्य एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य  
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND  
Ms. ANNAPURNA GUPTA, ACCOUNTANT MEMBER**

**आयकरअपीलसं./ITA No. 1590 to 1592/CHD/2019**

निर्धारणवर्ष / Assessment Year : 2009-10 to 2011-12

The Shimla Urban Co-operative Bank Ltd., 78, The Mall Shimla-1	बनाम	Income Tax Officer (TDS), Shimla.
स्थायीलेखासं./PAN NO: AAATT9070		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

**Hearing through video Conferencing**

निर्धारितीकीओरसे/Assessee by : Shri Harry Rikhy, Advocate  
राजस्वकीओरसे/ Revenue by : Shri Ashok Khanna, ACIT

सुनवाईकीतारीख/Date of Hearing : 10.03.2021  
उदघोषणाकीतारीख/Date of Pronouncement : 10.03.2021

**आदेश/Order**

**Per Sanjay Garg, Judicial Member:**

The present appeals have been preferred by the assessee against the orders dated 15.10.2019 of the Ld. Commissioner of Income Tax (Appeals), Shimla [hereinafter referred to as 'CIT(A)'].

2. Ld. Counsel for the assessee submitted before us that it was willing to settle the dispute under the "Vivad Se Vishwas Scheme-2020" and necessary forms in this

regard had been filled. An applications, expressing the above intent of the assessee, was filed before us.

3. In view of the above since the assessee has expressed its intention of not pursuing the appeals and opting for settling the dispute in the scheme framed by the legislature in this regard, the impugned appeals are dismissed ,with the liberty granted to the assessee to get the appeals restored in case it is unable to settle the dispute under “Vivad Se Vishwas Scheme-2020”.

Order pronounced on 10.03.2021

Sd/-

Sd/-

(अन्नपूर्णा गुप्ता / ANNAPURNA GUPTA)  
लेखा सदस्य/ Accountant Member

(संजय गर्ग / SANJAY GARG)  
न्यायिक सदस्य/ Judicial Member

**Dated :** 10 /03/2021

“Santosh.”

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. आयकरआयुक्त (अपील)/ The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्डफाईल/ Guard File

आदेशानुसार/ By order,  
सहायकपंजीकार/ Assistant Registrar