

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

**BEFORE: SHRI N.K. SAINI, HON,BLE VICE-PRESIDENT**

ITA No. 226/ASR/2018  
Assessment Year : 2010-11

Shri Joginder Singh Vill. Manga, PO. Garhdiwala, Th. Dasuya, Hoshiarpur.	बनाम	The ITO, Dasuya, Hoshiarpur.
स्थायी लेखा सं./PAN No: CAVPS9870H		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

ITA No. 582/ASR/2019  
Assessment Year : 2011-12

Smt. Jasvir Kaur Sahota W/o Pritpal Singh, H.No. 697, Ward No. 6, VPO, Gardhiwala, Th. Dasuya, Hoshiarpur.	बनाम	The ITO, Dasuya, Hoshiarpur.
स्थायी लेखा सं./PAN No: DDKPS1264Q		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

ITA No. 47/ASR/2019  
Assessment Year : 2008-09

ShriBalkar Singh S/o Tarsem Singh, Village-Rehpa, PO-Hakimpur, Tehsil- Nawanshahar.	बनाम	The ITO, Nawanshahar.
स्थायी लेखा सं./PAN No: AYDPS0482M		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

ITA No. 197/ASR/2019  
Assessment Year : 2010-11

Shri Kuldeep Parkash Kapoor S/o Ram Nath Kapoor, M-7A, Green Avenue, Amritsar.	बनाम	The ITO, Ward-5(3), Amritsar.
स्थायी लेखा सं./PAN No: AAAHK7516B		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : All None

राजस्व की ओर से/ Revenue by : Shri Ghansham Sharma (ACIT)

सुनवाई की तारीख/ Date of Hearing : 09/03/2021

उद्घोषणा की तारीख/ Date of Pronouncement : 09/03/2021

**आदेश/Order**

**PER: N.K. SAINI, VICE PRESIDENT**

All these appeals by the different assesseees 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. 226/ASR/2018	Shri Joginder Singh	CIT(A)-1, Jalandhar	29.03.2018
2.	ITA No. 582/ASR/2019	Smt. Jasvir Kaur Sahota	CIT(A)-1, Jalandhar	28.05.2019
3	ITA No. 47/ASR/2019	Shri Balkar Singh	CIT(A)-1, Jalandhar	09.10.2018
4.	ITA No. 197/ASR/2019	Shri Kuldeep Parkash Kapoor	CIT(A)-2, Amritsar	03.12.2018

2. In all the above appeals the Ld. Counsels for the Assessee or Assesseees themselves furnished separate applications for withdrawal of the appeals.

3. During the course of hearing, nobody was present on behalf of the Assesseees. In the present cases, it is noticed that the assesseees have availed the immunity scheme i.e. Vivad Se Vishwas and the Income Tax Department has since issued Form Nos. 3/5, in response to the applications filed by the assesseees, under Section 5(1) to 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. 226/ASR/2018	Shri Joginder Singh	234534900310121
2.	ITA No. 582/ASR/2019	Smt. Jasvir Kaur Sahota	231571500290121
3	ITA No. 47/ASR/2019	Shri Balkar Singh	122242570070121
4.	ITA No. 197/ASR/2019	Shri Kuldeep Parkash Kapoor	234610450310121

4. The ld. DR did not object if the above appeals of the assessee 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 in the open Court on 09/03/2021)

Sd/-  
(N.K. SAINI)  
VICE PRESIDENT

Date: 09/03/2021

Santosh

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

By order,  
Assistant Registrar