

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

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

ITA No. 561/ASR/2015
Assessment Year : 2007-08

Smt. Vishakha Arora 48-E, Joshi Colony, Amritsar.	बनाम	The ACIT, Circle-V, Amritsar.
स्थायी लेखा सं./PAN No: ABKPA1499A		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri P.N. Arora (Adv.)

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

ITA No. 45/ASR/2018
Assessment Year : 2006-07

Shri Manjinder Singh Chatha, House No. 1, VPO Chogitee, Jalandhar.	बनाम	The ITO, Ward-II(2), Jalandhar.
स्थायी लेखा सं./PAN No: AFUPC0096H		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri J.S. Bhasin (Adv.)

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

ITA No. 515/ASR/2018
Assessment Year : 2009-10

Shri Sukhbir Singh, S/o Shri. Sarabjit Singh, VPO, Ramidi, Disst. Kapurthala.	बनाम	The ITO, Ward-2, Kapurthala.
स्थायी लेखा सं./PAN No: BWDPS0805H		

अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent
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निर्धारिती की ओर से/ Assessee by : Shri J.S. Bhasin (Adv.)

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

ITA No. 86/ASR/2018
Assessment Year : 2000-01

Shri Sushil Puri Through L/H Smt. Shimla Rani, 5, New Green Model Town, Jalandhar.	बनाम	The ITO, Ward-3(2), Jalandhar.
स्थायी लेखा सं./PAN No: ANOPP1655R		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri A.P. Singh (C.A.)

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

ITA No. 135/ASR/2018
Assessment Year : 2014-15

Shri Dhruv Kumar Mittal L/H Sh. Chaturbhuj Mittal, V-13,52, Mittal Udyog Building, Ladowali Road, Jalandhar.	बनाम	The ACIT, Circle-III, Jalandhar.
स्थायी लेखा सं./PAN No: ABMPM1081A		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri J.S. Bhasin (Adv.)

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

ITA No. 474/ASR/2019
Assessment Year : 2013-14

M/s Horizon Polymers, B-17, Focal Point Extn., Jalandhar.	बनाम	The ACIT, Circle-2, Jalandhar.
स्थायी लेखा सं./PAN No: AADFH2540R		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri J.S. Bhasin (Adv.)

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 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. 561/ASR/2015	Smt. Visakha Arora	CIT(A)-2, Amritsar	31.08.2015
2.	ITA No. 45/ASR/2018	Manjinder Singh Chatha	CIT(A)-I, Jalandhar	12.12.2017
3.	ITA No. 515/ASR/2018	Shri Sukhbir Singh	CIT(A)-2, Jalandhar	08.08.2018
4.	ITA No. 86/ASR/2018	Shri Sushil Puri	CIT(A)-2, Jalandhar	27.11.2017
5.	ITA No. 135/ASR/2018	Shri Dhruv Mittal	CIT(A)-2, Jalandhar	16.01.2018
6.	ITA No. 474/ASR/2019	M/s Horizon Polymers	CIT(A)-1, Jalandhar	15.05.2019

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

3. During the course of hearing, the Ld. Counsels for the Assessee submitted that since the assessee has availed the immunity scheme i.e. Vivad Se Vishwas and the Income Tax Department has since issued Form 3/5, in response to the applications filed by the assessee, under Section 5(1) to the Direct Tax Vivad Se Vishwas Act, 2020, therefore, the appeals of the assessee 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. 561/ASR/2015	Smt. Visakha Arora	233345430300121
2.	ITA No. 45/ASR/2018	Manjinder Singh Chatha	932986240291220
3.	ITA No. 515/ASR/2018	Shri Sukhbir Singh	974421050311220
4.	ITA No. 86/ASR/2018	Shri Sushil Puri	265350320160221
5.	ITA No. 135/ASR/2018	Shri Dhruv Mittal	273605070250221
6.	ITA No. 474/ASR/2019	M/s Horizon Polymers	246214530090221

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 assessee are dismissed as withdrawn.

6. In the result, appeals of the assessee 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