

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES “SMC-C”, BANGALORE**

Before Shri George George K, Judicial Member

ITA No.3/Bang/2021 : Asst.Year 2004-2005

M/s.Nandi Constructions Benaka Arcade, Opp:APMC Guest House, Sagar Road, Shivamogga – 577 201. PAN : AAEFN7353F.	v.	The Income Tax Officer Ward 1 Shivamogga.
(Appellant)		(Respondent)

Appellant by : Sri.Chaitanya V.Mudrabetu, Advocate
Respondent by : Sri.Ganesh R.Ghale, Standing Counsel

Date of Hearing : 18.03.2021	Date of Pronouncement : 18.03.2021
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ORDER

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 30.01.2020. The relevant assessment year is 2004-2005.

2. At the time of hearing before me, the learned Counsel for the assessee submitted that the assessee is opting to settle the issue under Direct Taxes Vivad Se Vishwas Act, 2020. Thus, I am of the view that no purpose would be served in keeping the appeal pending, since the present appeal has to be withdrawn by the assessee, once the dispute is settled under the above said Act.

3. Accordingly, I dismiss the appeal of the assessee. However, liberty is given to the assessee to seek recall of this order, if it so warrants.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on this 18th day of March, 2021.

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 18th March, 2021.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), Davangere
4. The Pr.CIT-6, Bengaluru.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore