

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH  
(VIRTUAL COURT)

श्री एन.के.सैनी, उपाध्यक्ष एवं श्री राजपाल यादव, उपाध्यक्ष  
BEFORE: SHRI. N.K.SAINI, VP & SHRI , RAJPAL YADAV, VP

आयकर अपील सं./ ITA NO. 1226/Chd/2019

निर्धारण वर्ष / Assessment Year : 2017-18

Shri Deepak Bajaj 70-A, Shastri Nagar, Ludhiana-141002	बनाम	The ACIT, CC-3 Ludhiana
स्थायी लेखा सं./PAN NO: ABJPB9964C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Rajeev Aggarwal, CA

राजस्व की ओर से/ Revenue by : Smt. C. Chandrakanta, CIT

सुनवाई की तारीख/Date of Hearing : 16/03/2021

उद्घोषणा की तारीख/Date of Pronouncement : 16/03/2021

**आदेश/Order**

**PER RAJPAL YADAV, VICE PRESIDENT**

This is an appeal filed by the Assessee against the order of the Ld. CIT(A)-5, Ludhiana dt. 27/06/2019.

2. The Ld. Counsel for the Assessee furnished an application for withdrawal of this appeal stating therein as under:

*Sub: APPEAL NO. ITA 1226/CHANDI/2019 FIXED FOR HEARING ON 27.04.2021*

*Respected Sir / Madam,*

*Kindly refer to appeal no. ITA 1226/CHANDI/2019 which is fixed for hearing on 27.04.2021.*

*In this regard we want to communicate that instead of setting the appeal process, we have decided to opt for Vivad se Vishwas Scheme, 2020. In regard to the same, we have already filed our declaration in Form -1 along with undertaking in Form-2 thus waiving our right to seek or pursue any remedy or any claim which may be available to us. We are also enclosing herewith Form 3 "FORM FOR CERTIFICATE UNDER SUB-SECTION(1) OF SECTION 5 OF THE DIRECT TAX*

VIVAD SE VISHWAS ACT, 2020 (3 OF 2020) THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020".

We request you to kindly update the same in your records.

Yours Faithfully,  
Sd/-

3. During the course of hearing the Ld. Counsel for the Assessee submitted that since the assessee has availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has issued Form 3 bearing Certificate No. 265511380160221, in response to the application filed by the assessee, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeal of the assessee may be allowed to be withdrawn.
4. The Ld. DR did not object if appeal of the assessee is dismissed as withdrawn.
5. In view of the above the appeal of the assessee is dismissed as withdrawn.
6. In the result, appeal of the assessee is dismissed.

(Order pronounced in the open Court on 16/03/2021)

Sd/-  
एन.के.सैनी  
( N.K. SAINI)  
उपाध्यक्ष / VICE PRESIDENT  
AG  
Date: 16/03/2021

Sd/-  
राजपाल यादव  
(RAJPAL YADAV)  
उपाध्यक्ष / VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File