

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. 1509/Chd/2018

निर्धारण वर्ष / Assessment Year : 2015-16

Gaurav Goyal, Near Adarsh Public School Shastri Nagar, Mandi Gobindgarh	बनाम	The ITO Ward-2, Mandi Gobindgarh
स्थायी लेखा सं./PAN NO: ANWPG2179D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA NO. 1510/Chd/2018

निर्धारण वर्ष / Assessment Year : 2014-15

Deepak Goyal C/o Dhiman Iron & Steel Industries Pvt. Ltd. G.T. Road, Khanna Side, Mandi Gobindgarh	बनाम	The ITO Ward-2, Mandi Gobindgarh
स्थायी लेखा सं./PAN NO: AIBPG9511B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA NO. 1511/Chd/2018

निर्धारण वर्ष / Assessment Year : 2015-16

Deepak Goyal C/o Dhiman Iron & Steel Industries Pvt. Ltd. G.T. Road, Khanna Side, Mandi Gobindgarh	बनाम	The ITO Ward-2, Mandi Gobindgarh
स्थायी लेखा सं./PAN NO: AIBPG9511B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA NO. 1486/Chd/2018

निर्धारण वर्ष / Assessment Year : 2014-15

Shri Jiten Goyal C/o Dhiman Iron & Steel Industries Pvt. Ltd. G.T. Road, Khanna Side Mandi Gobindgarh	बनाम	The ITO W-2, Mandi Gobindgarh Punjab
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स्थायी लेखा सं./PAN NO: AODPG5685C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA NO. 1550/Chd/2018

निर्धारण वर्ष / Assessment Year : 2015-16

Gaja Nand Goyal (HUF) 82, Goyal Cottage, Shashtri Nagar Mandi Gobindgarh	बनाम	The ITO Ward-2, Mandi Gobindgarh
स्थायी लेखा सं./PAN NO: AAAHG6575Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Rajiv Datta, C.A

राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 18/03/2021

उद्घोषणा की तारीख/Date of Pronouncement : 18/03/2021

आदेश/Order

PER BENCH:

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. 1509/Chd/2018	Shri Gaurav Goyal	CIT(A), Patiala	11/09/2018
2.	ITA NO. 1510/Chd/2018	Shri Deepak Goyal	CIT(A), Patiala	11/09/2018
3.	ITA NO. 1511/Chd/2018	Shri Deepak Goyal	CIT(A), Patiala	11/09/2018
4.	ITA NO. 1486/Chd/2018	Shri Jiten Goyal	CIT(A), Patiala	11/09/2018
5.	ITA NO. 1550/Chd/2018	Shri Gaja Nand Goyal	CIT(A), Patiala	05/09/2018

2. In all the above appeals, the Assesseees furnished separate applications for withdrawal of the appeals.

3. During the course of hearing the Ld. Counsel for the Assesseees submitted that since the assesseees have availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has since issued Form No. 3, in response to the applications filed by the assesseees, under section 5(1) of 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. 1509/Chd/2018	Shri Gaurav Goyal	233465050300121
2.	ITA NO. 1510/Chd/2018	Shri Deepak Goyal	222318720210121
3.	ITA NO. 1511/Chd/2018	Shri Deepak Goyal	222317470210121
4.	ITA NO. 1486/Chd/2018	Shri Jiten Goyal	222329980210121
5.	ITA NO. 1550/Chd/2018	Shri Gaja Nand Goyal	234847050310121

4. The Ld. DR did not object if the above appeals of the assesseees 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 18/03/2021)

Sd/-
राजपाल यादव
(RAJPAL YADAV)
उपाध्यक्ष / VICE PRESIDENT
AG
Date: 18/03/2021

Sd/-
एन.के.सैनी
(N.K. SAINI)
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