

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 आर.एल. नेगी, न्यायिक सदस्य
BEFORE: SHRI. N.K.SAINI, VP & SHRI , R.L. NEGI, JM

आयकर अपील सं./ ITA No. 684/Chd/2019
निर्धारण वर्ष / Assessment Year : 2011-12

Smt. Ragini Gupta 475-A, Model Town Extension Ludhiana, Punjab	बनाम	The ITO W-6(2), Rishi Nagar Ludhiana, Punjab
स्थायी लेखा सं./PAN NO: AAVPG3994Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kumar, CA
राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl. CIT

आयकर अपील सं./ ITA NO. 180/Chd/2020
निर्धारण वर्ष / Assessment Year : 2011-12

M/s Sinar Bulbs and Tubes Pvt. Ltd. 11/393 Sunder Vihar, Paschim Vihar New Delhi-110087	बनाम	The ITO Baddi, Barotiwala Road Baddi, Sirmour- 173205 H.P.
स्थायी लेखा सं./PAN NO: AAHCS7022A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA No. 181/Chd/2020
निर्धारण वर्ष / Assessment Year : 2015-16

M/s Sinar Bulbs and Tubes Pvt. Ltd. Baddi, Distt: Solan(H.P)	बनाम	The ITO Baddi (H.P)
स्थायी लेखा सं./PAN NO: AAHCS7022A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Jaspal Sharma, Advocate
राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl. CIT

आयकर अपील सं./ ITA No. 175/Chd/2020
निर्धारण वर्ष / Assessment Year : 2012-13

Devinder Singh Vohra Prop. M/s Corner Hotel, Near Bus Stand, Patiala- 147001, Punjab	बनाम	The ITO Ward-4 Aayakar Bhawan, Patiala- 147001, Punjab
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स्थायी लेखा सं./PAN NO: AAJPV1687K		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Vipin Sethi, Advocate
राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

आयकर अपील सं./ ITA No. 1597/Chd/2019
निर्धारण वर्ष / Assessment Year : 2010-11

Shri Joga Singh H.No. 377, Gillco Valley, Sector-127 Mundi Kharar, Mohali	बनाम	The ITO Ward-6(4) Mohali
स्थायी लेखा सं./PAN NO: AVRPS3077P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Parikshit Aggarwal, C.A
राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

आयकर अपील सं./ ITA No. 188/Chd/2020
निर्धारण वर्ष / Assessment Year : 2015-16

Shri G.P. Singh (HUF) SCF-41, Block-I, Sarabha Nagar Ludhiana	बनाम	The ITO Ward-6(5) Ludhiana
स्थायी लेखा सं./PAN NO: AADHG5075L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Davinder Pal Singh, C.A
राजस्व की ओर से/ Revenue by : Smt. Meenakshi Vohra, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 24/03/2021
उद्घोषणा की तारीख/Date of Pronouncement : 24/03/2021

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. 684/Chd/2019	Smt. Ragini Gupta	CIT(A)-3, Ludhiana	14/03/2019
2.	ITA NO. 180/Chd/2020	M/s Sinar Bulbs and Tubes Pvt. Ltd.	CIT(A), Shimla	25/11/2019
3.	ITA No. 181/Chd/2020	M/s Sinar Bulbs and Tubes Pvt. Ltd.	CIT(A), Shimla	25/11/2019
4.	ITA No. 175/Chd/2020	Shri Devinder Singh Vohra	CIT(A), Patiala	13/12/2019
5.	ITA No. 1597/Chd/2019	Shri Joga Singh	CIT(A)-2, Chandigarh	25/10/2019
6.	ITA No. 188/Chd/2020	G.P. Singh (HUF)	CIT(A)-3, Ludhiana	01/05/2019

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

3. During the course of hearing the Ld. Counsels for the Assesseees submitted that since the assesseees have availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has issued Form No. 3 / 5, 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. 684/Chd/2019	Smt. Ragini Gupta	512715110020920
2.	ITA NO. 180/Chd/2020	M/s Sinar Bulbs and Tubes Pvt. Ltd.	276085380270221
3.	ITA No. 181/Chd/2020	M/s Sinar Bulbs and Tubes Pvt. Ltd.	828289250161220
4.	ITA No. 175/Chd/2020	Shri Devinder Singh Vohra	250442790110221
5.	ITA No. 1597/Chd/2019	Shri Joga Singh	830010900161220
6.	ITA No. 188/Chd/2020	G.P. Singh (HUF)	286690710100321

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 on 24/03/2021

Sd/-
आर.एल. नेगी
(R.L. NEGI)
न्यायिक सदस्य/ Judicial Member
AG
Date: 24/03/2021

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