

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, "B", CHANDIGARH**

(VIRTUAL COURT)

**BEFORE SHRI N.K. SAINI, VICE PRESIDENT &
SHRI R.L NEGI, JUDICIAL MEMBER**

आयकर अपील सं./ ITA No. 1447/CHD/2019

निर्धारण वर्ष / Assessment Year : 2012-13

M/s Ultimate Automobiles Pvt Ltd., SCO 154-155, Indl. Area, Phase I, Chandigarh	बनाम	The ACIT, Circle 2(1), Chandigarh
स्थायी लेखा सं./PAN NO: AAACU2769H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh Vineet Krishan, Advocate
राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl. CIT

आयकर अपील सं./ ITA No. 951/CHD/2018

निर्धारण वर्ष / Assessment Year : 2012-13

M/s P.H. Houses Pvt Ltd., H. No. 82, Sector 27A, Chandigarh	बनाम	The DCIT, Circle 5(1), Chandigarh
स्थायी लेखा सं./PAN NO: AADCP5219L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh Parikshit Aggarwal, CA
राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl. CIT

आयकर अपील सं./ ITA No. 1585/CHD/2019

निर्धारण वर्ष / Assessment Year : 2015-16

M/s Sagar Banquets Pvt. Ltd., House No. 1041, Sector 27B, Chandigarh	बनाम	The ITO, Ward 5(1), Chandigarh
स्थायी लेखा सं./PAN NO: AAICS3460P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh Vishal Mohan, Advocate
राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl. CIT

आयकर अपील सं./ ITA No. 699/CHD/2017

निर्धारण वर्ष / Assessment Year : 2009-10

Sh Sanjeev Sharma, SCO 360, Ist Floor, Sector 32D, Chandigarh	बनाम	The ITO, Ward 4(4), Chandigarh
स्थायी लेखा सं./PAN NO: ABZPS4750K		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh Parikshit Aggarwal, CA
राजस्व की ओर से/ Revenue by : Shri Ashok Khanna, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 30.03.2021
उद्घोषणा की तारीख/Date of Pronouncement : 30.03.2021

आदेश/Order

Per Bench:

These appeals are filed by the different assessees against the separate orders of the Ld. Commissioner of Income Tax-1, Chandigarh dated 19.3.2021, Commissioner of Income Tax-2, Chandigarh orders dated 19.3.2021, 27.10.2019 and 17.01.2017 respectively.

2. Separate applications dated 19.3.2021 (ITA Nos 1447/Chd/2019, 951/Chd/2018 and 1585/Chd/2019 and 26.3.2021 (ITA No. 699/Chd/2017) with identical substance for withdrawal of the aforesaid appeals have been moved by the assessees stating therein that since they have opted for 'Vivad Se Vishvas Scheme 2020' and have received form No. 3 in each case from the concerned Commissioner of Income Tax vide following acknowledgements as per details given below and copies of the same have also been placed on record.

S.no.	ITA No.	Party	A.Y.	Ack. number
1	1447/Chd/2019	M/s Ultimate Automobiles Pvt Ltd	2012-13	247426240090221
2	951/Chd/2018	M/s P.H. Houses P Ltd	2012-13	255676520130221
3	1585/Chd/2019	M/s Sagar Banquets P Ltd.	2015-16	338735550180520
4	699/Chd/2017	Shri Sanjeev Sharma	2009-10	24054671040221

3. In the present cases, it is noticed that the assesseees have availed the immunity scheme i.e. Vivad Se Vishwas and the Income Tax Department has since issued Form 3 in each case to the assesseees for requisite assessment year, 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.

4. The Ld. Sr. DR did not object if the aforesaid appeals of the assesseees are dismissed as withdrawn.

5. In view of the above the aforesaid appeals of the assesseees are dismissed as withdrawn.

6. In the result, appeals of the assessee are dismissed.

(Order pronounced on 30.03.2021)

Sd/-
(R.L. NEGI)

न्यायिक सदस्य/ Judicial Member

Dated : 30.03.2021

“आर.के.”

Sd/-
(N.K. SAINI)

उपाध्यक्ष /Vice President

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. आयकरआयुक्त (अपील)/ The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्डफाईल/ Guard File