

**IN THE INCOME TAX APPELLATE TRIBUNAL, AMRITSAR BENCH, AMRITSAR  
(VIRTUAL COURT AT CHANDIGARH)**

**BEFORE: SHRI. N.K.SAINI, VP & SHRI, R.L. NEGI, JM**

आयकर अपील सं./ ITA No. 232/ASR/2017

निर्धारण वर्ष / Assessment Year : 2009-10

M/s Star Plywood, Village Bassi Kasson, Hoshiarpur	बनाम	The ITO Ward-1, Hoshiarpur
स्थायी लेखा सं./PAN NO: ABQFS0461E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA No. 423/ASR/2018

निर्धारण वर्ष / Assessment Year : 2011-12

Smt. Sarita Khanna 397, Lajpat Nagar, Jalandhar	बनाम	The Asst. CIT Central Circle-II Jalandhar
स्थायी लेखा सं./PAN NO: ABMPK2028F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA No. 424/ASR/2018

निर्धारण वर्ष / Assessment Year : 2012-13

Smt. Sarita Khanna 397, Lajpat Nagar, Jalandhar	बनाम	The Asst. CIT Central Circle-II Jalandhar
स्थायी लेखा सं./PAN NO: ABMPK2028F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Sandeep Vijn, C.A

राजस्व की ओर से/ Revenue by : Smt. Priyanka Singla, JCIT DR

आयकर अपील सं./ ITA No. 162/ASR/2018

निर्धारण वर्ष / Assessment Year : 2008-09

Shri Balvir Singh S/o Shri Mela Singh, Village Awan Bhikhe Shah, PO Begowal Dasuya, Hoshiarpur	बनाम	The ITO Dasuya
स्थायी लेखा सं./PAN NO: AYVPS4538C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri J.S. Bhasin, Advocate

राजस्व की ओर से/ Revenue by : Smt. Priyanka Singla, JCIT DR

आयकर अपील सं./ ITA No. 257/ASR/2018  
निर्धारण वर्ष / Assessment Year : 2011-12

Shri Rohit Inder Singh Prop. M/s The Leather Co. 90-91 Leather Complex, Kapurthala Road, Jalandhar	बनाम	The ITO Ward-1(3) Jalandhar
स्थायी लेखा सं./PAN NO: ACFPS0843J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Atul Vijh,CA  
राजस्व की ओर से/ Revenue by : Smt. Priyanka Singla, JCIT DR

आयकर अपील सं./ ITA No. 9/ASR/2019  
निर्धारण वर्ष / Assessment Year : 2015-16

Khem Chand Bahadar Chand Ahuja Mehrian Bazar, Fazilka	बनाम	The DCIT Circle-II, Bathinda
स्थायी लेखा सं./PAN NO: AABFK3682R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri P.N. Arora, Advocate  
राजस्व की ओर से/ Revenue by : Smt. Priyanka Singla, JCIT DR

आयकर अपील सं./ ITA No. 78 & 79/ASR/2019  
निर्धारण वर्ष / Assessment Year : 2007-08

Smt. Manju Rinwa H.No. 374, Street No. 6 New Suraj Nagri, Abohar	बनाम	The ITO Ward 2(3), Abohar
स्थायी लेखा सं./PAN NO: BUYPR1785E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kalia,CA  
राजस्व की ओर से/ Revenue by : Smt. Priyanka Singla, JCIT DR

सुनवाई की तारीख/Date of Hearing : 17/03/2021  
उदघोषणा की तारीख/Date of Pronouncement : 17/03/2021

## आदेश/Order

### PER BENCH:

All these appeals by the different assesseees 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. 232/ASR/2017	Star Plywood	CIT(A)-1, Jalandhar	15/02/2017
2.	ITA No. 423/ASR/2018	Smt. Sarita Khanna	CIT(A)-5, Ludhiana	30/05/2018
3.	ITA No. 424/ASR/2018	Smt. Sarita Khanna	CIT(A)-5, Jalandhar	30/05/2018
4.	ITA No. 162/ASR/2018	Shri Balbir Singh	CIT(A)-1, Jalandhar	04/01/2018
5.	ITA No. 257/ASR/2018	Shri Rohit Inder Singh	CIT(A)-1, Jalandhar	22/02/2018
6.	ITA No. 9/ASR/2019	Shri Khem Chand Bahadur Chand Ahuja	CIT(A), Bathinda	22/10/2018
7.	ITA No. 78/ASR/2019	Smt. Manju Rinwa	CIT(A), Bathinda	09/12/2016
8.	ITA No. 79/ASR/2019	Smt. Manju Rinwa	CIT(A), Bathinda	02/11/2018

2. In all the above appeals the Ld. Counsels for the Assesseees 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 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. 232/ASR/2017	Star Plywood	838908340181220
2.	ITA No. 423/ASR/2018	Smt. Sarita Khanna	234830830310121
3.	ITA No. 424/ASR/2018	Smt. Sarita Khanna	234921530310121
4.	ITA No. 162/ASR/2018	Shri Balbir Singh	864052430221220
5.	ITA No. 257/ASR/2018	Shri Rohit Inder Singh	234385800310121

6.	ITA No. 9/ASR/2019	Shri Khem Chand Bahadur Chand Ahuja	816917610141220
7.	ITA No. 78/ASR/2019	Smt. Manju Rinwa	821136430151220
8.	ITA No. 79/ASR/2019	Smt. Manju Rinwa	

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 17/03/2021.

**Sd/-**  
**आर.एल. नेगी**  
**(R.L. NEGI)**  
**न्यायिक सदस्य/ Judicial Member**  
**AG**  
**Date: 17/03/2021**

**Sd/-**  
**एन.के.सैनी,**  
**( N.K. SAINI)**  
**उपाध्यक्ष / VICE PRESIDENT**

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

1. The Appellant
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, AMRITSAR
6. Guard File