

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. 54/Chd/2009
निर्धारण वर्ष / Assessment Year : 2004-05

The Ludhiana Improvement Trust, Feroze Gandhi Market, Ludhiana	बनाम	The JCIT Range-VI Ludhiana
स्थायी लेखा सं./PAN NO: AAALL0042M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA NO. 84/Chd/2012
निर्धारण वर्ष / Assessment Year : 2004-05

The Ludhiana Improvement Trust, Feroze Gandhi Market, Ludhiana	बनाम	The DCIT Circle VI Ludhiana
स्थायी लेखा सं./PAN NO: AAALL0042M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA NO. 1040/Chd/2009
निर्धारण वर्ष / Assessment Year : 2005-06

The Ludhiana Improvement Trust, Feroze Gandhi Market, Ludhiana	बनाम	The DCIT Circle VI Ludhiana
स्थायी लेखा सं./PAN NO: AAALL0042M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA NO. 398/Chd/2013
निर्धारण वर्ष / Assessment Year : 2005-06

The Ludhiana Improvement Trust, Feroze Gandhi Market, Ludhiana	बनाम	The ACIT Circle VI Ludhiana
स्थायी लेखा सं./PAN NO: AAALL0042M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Ashwani Kumar, C.A , Shri Aditya Kumar, CA
Shri Bhavesh Jindal, C.A
राजस्व की ओर से/ Revenue by : Smt. C. Chandrakanta, CIT
Smt. Meenakshi Vohra, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 12/04/2021
उद्घोषणा की तारीख/Date of Pronouncement : 12/04/2021

आदेश/Order

PER BENCH:

All the above appeals by the assessee are directed against the separate orders of Ld. Commissioners of Income Tax (Appeal)-II, Ludhiana as per following details:

Sl.No.	Appeal No.	Name of Case	CIT(Appeal / s)	Order dt.
1.	ITA No. 54/Chd/2009 & ITA NO. 84/Chd/2012	Ludhiana Improvement Trust	CIT(A)-II, Ludhiana	27/11/2008 & 04/11/2011
2.	ITA NO. 1040/Chd/2009 & ITA NO. 398/Chd/2013	Ludhiana Improvement Trust	CIT(A)-II, Ludhiana	26/08/2009 & 11/02/2013

2. For all the above appeals the Ld. Counsel for the Assessee furnished a common application for withdrawal of the appeals which read as under:

Sub: Request for permission to withdraw appeals in the case of Ludhiana Improvement Trust, Feroze Gandhi Market, Ludhiana.. PAN: AAATL4452F

ITA Nos. 54/Chandi/2009 and 84/Chandi/2012 AY 2004-05
ITA Nos. 1040/Chandi/2009 and 398/Chandi/2013 AY 2005-06

Sir,

Respectfully it is submitted that captioned appeals in the case of Ludhiana Improvement Trust are pending for adjudication before the Hon'ble Bench.

The petitioner seeks permission to withdraw the above captioned appeals as the appellant has moved before Ld. Commissioner of **Income** Tax, Exemptions, Chandigarh under "Vivad Se Vishwas Scheme". Also, Forms 3 have been issued by CIT Exemptions, Chandigarh on 15.03.2021, copies of the same are enclosed.

Thanking You

Yours faithfully

Sd/-

(Ashwani Kumar)

C.A.

Counsel for the Appellant

3. During the course of hearing the Ld. Counsel for the Assessee submitted that since the assessee have availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has issued Form No. 3, in response to the applications filed

by the assessee, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeals of the assessee 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. 54/Chd/2009 & ITA NO. 84/Chd/2012	Ludhiana Improvement Trust	291325630150321
2.	ITA NO. 1040/Chd/2009 & ITA NO. 398/Chd/2013	Ludhiana Improvement Trust	291325030150321

4. The Ld. DR did not object if the above appeals of the assessee are dismissed as withdrawn.
5. In view of the above the appeals of the assessee are dismissed as withdrawn.
6. In the result, appeals of the assessee are dismissed.

Order pronounced on 12/04/2021.

Sd/-
आर.एल. नेगी
(R.L. NEGI)
न्यायिक सदस्य/ Judicial Member
AG
Date: 12/04/2021

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