

**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. 564/ASR/2017

निर्धारण वर्ष / Assessment Year : 2013-14

Smt. Sakshi Khanna, 334-New Jawahar Nagar, Jalandhar	बनाम	The Asst. CIT Circle-3, Jalandhar
स्थायी लेखा सं./PAN NO: AIVPK8455C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Vineet Krishan, Advocate

राजस्व की ओर से/ Revenue by : Shri Rakesh Kumar, DR

आयकर अपील सं./ ITA No. 557/ASR/2019

निर्धारण वर्ष / Assessment Year : 2011-12

Smt. Parveen Kaila, House No. 334, New Jawahar Nagar, Jalandhar	बनाम	The Asst. CIT Central Circle-2, Jalandhar
स्थायी लेखा सं./PAN NO: ACIPK3300P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA No. 558/ASR/2019

निर्धारण वर्ष / Assessment Year : 2012-13

Smt. Parveen Kaila, House No. 334, New Jawahar Nagar, Jalandhar	बनाम	The Asst. CIT Central Circle-2, Jalandhar
स्थायी लेखा सं./PAN NO: ACIPK3300P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA No. 559/ASR/2019

निर्धारण वर्ष / Assessment Year : 2013-14

Smt. Parveen Kaila, House No. 334, New Jawahar Nagar, Jalandhar	बनाम	The Asst. CIT Central Circle-2, Jalandhar
स्थायी लेखा सं./PAN NO: ACIPK3300P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Vineet Krishan, Adovcate

राजस्व की ओर से/ Revenue by : Shri Anupam Kant Garg, CIT DR

आयकर अपील सं./ ITA No. 716/ASR/2019

निर्धारण वर्ष / Assessment Year : 2017-18

M/s Verma Transport Co. (Lubes Division), 334, New Jawahar Nagar, Jalandhar	बनाम	The Asstt. CIT Central Circle-2, Jalandhar
स्थायी लेखा सं./PAN NO: AADFV5397G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Vineet Krishan, Advocate

आयकर अपील सं./ ITA No. 219/ASR/2018

निर्धारण वर्ष / Assessment Year : 2013-14

The Sehmbi Co-operative Labour and Construction Society Ltd; VPO Kishanpura, Via Langroya, Dist: SBS Nagar	बनाम	The ITO Nawanshahr, SBS Nagar
स्थायी लेखा सं./PAN NO: AAAJT0858P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Rakesh Johshi, Advocate

आयकर अपील सं./ ITA No. 291/ASR/2019

निर्धारण वर्ष / Assessment Year : 2006-07

Balbir Singh 1, Vill. Katt. Tehsil Banga, Nawanshahr, Punjab	बनाम	The ITO Nawanshahr
स्थायी लेखा सं./PAN NO: DIVPS8633H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Rakesh Joshi, Advocate

आयकर अपील सं./ ITA No. 759/ASR/2017

निर्धारण वर्ष / Assessment Year : 2009-10

M/s Anuraj Hotels & Resorts Pvt. Ltd. N/H 250, Partap Nagar, Sodal Road, Jalandhar(Punjab)	बनाम	The DCIT Circle-4, Jalandhar
स्थायी लेखा सं./PAN NO: AAGCA8062P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudershan Kapoor

आयकर अपील सं./ ITA No. 463/ASR/2018

निर्धारण वर्ष / Assessment Year : 2014-15

Avinash Chander Prop. Natural Sales Enterprises Fazilka 152123	बनाम	The ITO Ward 2(4), Abohar
स्थायी लेखा सं./PAN NO: ABFPL9030R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Ashwani Kalia

आयकर अपील सं./ ITA No. 464/ASR/2018

निर्धारण वर्ष / Assessment Year : 2014-15

Naresh Kumar Universal Foods Corp Sita Ram Street, FAzilka 152123	बनाम	The ITO Ward 2(4), Abohar
स्थायी लेखा सं./PAN NO: CFGPK1531K		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Ashwani Kalia

राजस्व की ओर से/ Revenue by : Shri Ravinder Mittal, Addl. CIT

सुनवाई की तारीख/Date of Hearing : 07/04/2021

उद्घोषणा की तारीख/Date of Pronouncement : 07/04/2021

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. 564/ASR/2017	Smt. Sakshi Khanna	CIT(A)-2, Jalandhar	17/07/2017
2.	ITA No. 557/ASR/2019	Smt. Parveen Kaila	CIT(A)-5, Ludhiana	27/06/2019
3.	ITA No. 558/ASR/2019	Smt. Parveen Kaila	CIT(A)-5, Ludhiana	27/06/2019
4.	ITA No. 559/ASR/2019	Smt. Parveen Kaila	CIT(A)-5, Ludhiana	27/06/2019

5.	ITA No. 716/ASR/2019	M/s Verma Transport Co.	CIT(A)-5, Ludhiana	25/09/2019
6.	ITA No. 219/ASR/2018	The Sehmbi Co-operative Labour and Construction Society Ltd	CIT(A)-1, Jalandhar	03/01/2018
7.	ITA No. 291/ASR/2019	Balbir Singh	CIT(A)-1, Jalandhar	28/12/2018
8.	ITA No. 759/ASR/2017	M/s Anuraj Hotels & Resorts Pvt. Ltd.	CIT(A)-2, Jalandhar	21/09/2017
9.	ITA No. 463/ASR/2018	Avinash Chander	CIT(A) Bathinda	29/06/2018
10.	ITA No. 464/ASR/2018	Naresh Kumar	CIT(A) Bathinda	29/06/2018

2. In all the above appeals the assessees / 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 / 4, 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. 564/ASR/2017	Smt. Sakshi Khanna	234530190310121
2.	ITA No. 557/ASR/2019	Smt. Parveen Kaila	234031140300121
3.	ITA No. 558/ASR/2019	Smt. Parveen Kaila	234034520300121
4.	ITA No. 559/ASR/2019	Smt. Parveen Kaila	234037880300121
5.	ITA No. 716/ASR/2019	M/s Verma Transport Co.	234559850310121
6.	ITA No. 219/ASR/2018	The Sehmbi Co-operative Labour and Construction	122229860070121

		Society Ltd	
7.	ITA No. 291/ASR/2019	Balbir Singh	103582700050121
8.	ITA No. 759/ASR/2017	M/s Anuraj Hotels & Resorts Pvt. Ltd.	229326060280121
9.	ITA No. 463/ASR/2018	Avinash Chander	221424220200121
10.	ITA No. 464/ASR/2018	Naresh Kumar	796153680091220

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 07/04/2021

Sd/-
आर.एल. नेगी
(R.L. NEGI)
न्यायिक सदस्य/ Judicial Member
AG
Date: 07/04/2021

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