

**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. 509/ASR/2018

निर्धारण वर्ष / Assessment Year : 2012-13

Suresh Kumar Prop. M/s Rama Krishna Cotton Factory, Dayalpura Road, Bareta	बनाम	The ITO Ward-1(5) Mansa
स्थायी लेखा सं./PAN NO: AISPK9443P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

आयकर अपील सं./ ITA No. 630/ASR/2018

निर्धारण वर्ष / Assessment Year : 2010-11

Shri Gursharan Singh 62-A, Link Road, Nakodar Road, Jalandhar	बनाम	The ITO Ward 3(4) Jalandhar
स्थायी लेखा सं./PAN NO: ANJPS6590F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

.आयकर अपील सं./ ITA No. 422/ASR/2019

निर्धारण वर्ष / Assessment Year : 2010-11

Shri Pawan Kumar Abrol S/o Om Parkash Abrol, Prop. Pawan Iron Store, Leak Wala Talab, Batala	बनाम	The ITO Ward-2 Batala
स्थायी लेखा सं./PAN NO: AALPA4503B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

आयकर अपील सं./ ITA No. 392/ASR/2018

निर्धारण वर्ष / Assessment Year : 2007-08

Ram Lubhaya Jassal 297C, Choti Baradari Phase II, Jalandhar	बनाम	The ITO Ward 3(3) Jalandhar
स्थायी लेखा सं./PAN NO: ABOPJ5856A		

अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent
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निर्धारिती की ओर से/ Assessee by : None

आयकर अपील सं./ ITA No. 374/ASR/2018

निर्धारण वर्ष / Assessment Year : 2009-10

Debu Ram S/o Late Sh. Banta Ram, Ward no. 6, Near Girls School, V&P.O Mahipur, Dist: Hoshiarpur	बनाम	The ITO Ward-1 Hoshiarpur
स्थायी लेखा सं./ PAN NO: CGPPR5451P		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : None

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

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 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. 509/ASR/2018	Suresh Kumar	CIT(A), Bathinda	17/08/2018
2.	ITA No. 630/ASR/2018	Shri Gursharan Singh	CIT(A)-2, Jalandhar	24/10/2018
3.	ITA No. 422/ASR/2019	Shri Pawan Kumar Abrol	CIT(A)-1, Amritsar	19/03/2019
4.	ITA No. 392/ASR/2018	Ram Lubhaya Jassal	CIT(A)-2, Jalandhar	06/04/2018
5.	ITA No. 374/ASR/2018	Debu Ram	CIT(A)-1, Jalandhar	28/03/2018

2. During the course of hearing none appeared on behalf of the assesseees but separate withdrawal applications had been moved by the assesseees / Ld. Counsels for the assesseees.

2.1 In the present cases, 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. 509/ASR/2018	Suresh Kumar	114744240060121
2.	ITA No. 630/ASR/2018	Shri Gursharan Singh	857875890211220
3.	ITA No. 422/ASR/2019	Shri Pawan Kumar Abrol	835728210171220
4.	ITA No. 392/ASR/2018	Ram Lubhaya Jassal	266078930170221
5.	ITA No. 374/ASR/2018	Debu Ram	842609300181220

3. The Ld. DR did not object if the above appeals of the assesseees are dismissed as withdrawn.

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

5. 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