

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

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

आयकर अपील सं./ ITA No. 79 & 80/JODH/2019
निर्धारण वर्ष / Assessment Year : 2009-10 & 2010-11

Indu Bala Malani, Malani House, Opposite Nehru Park, Jodhpur.	बनाम	The ACIT Central Circle-1, Jodhpur.
स्थायी लेखा सं./PAN NO: ACEPM8857D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Rajendra Jain, FCA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 82/JODH/2019
निर्धारण वर्ष / Assessment Year : 2010-11

Dinesh Malani, Malani House, Opposite Nehru Park, Jodhpur.	बनाम	The ACIT Central Circle-1 Jodhpur
स्थायी लेखा सं./PAN NO: ACEPM8851F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Rajendra Jain, FCA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 83/JODH/2019
निर्धारण वर्ष / Assessment Year : 2010-11

Ramesh Chandra Malani, Malani House, Opposite Nehru Park, Jodhpur.	बनाम	The ACIT Central Circle-1 Jodhpur
स्थायी लेखा सं./PAN NO: AGCPM3978R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Rajendra Jain, FCA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 408 & 409/JODH/2018
निर्धारण वर्ष / Assessment Year : 2008-09 & 2010-11

Rahul Jain, Preksha Vihar, Near Vijay Cinema, Hanumangarh Town.	बनाम	The ACIT, Central Circle, Bikaner.
स्थायी लेखा सं./PAN NO: ADVPJ6488M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Jinendra Kochar, CA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 405 & 406/JODH/2018
निर्धारण वर्ष / Assessment Year : 2009-10 & 2010-11

Paras Mal Jain, Preksha Vihar, Near Vijay Cinema, Hanumangarh Town.	बनाम	The ACIT, Central Circle, Bikaner.
स्थायी लेखा सं./PAN NO: ABKPJ1173G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Jinendra Kochar, CA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 376/JODH/2018
निर्धारण वर्ष / Assessment Year : 2013-14

Shri Ramesh Loonker, 3 rd Red Bunglow, Rai ka Bagh, Jodhpur.	बनाम	The ITO Ward-1(4), Jodhpur.
स्थायी लेखा सं./PAN NO: AAVPL5116F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri N.R. Mertia, CA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 531/JODH/2018
निर्धारण वर्ष / Assessment Year : 2011-12

Shri Yogesh Singh Rathore, C/o-Sh. Chandan Singh Deora, Q.No. E-15-16, Laxmi Cement, JK Puram, Basantgarh, Pindwara, Sirohi.	बनाम	The ITO Sirohi
स्थायी लेखा सं./PAN NO: AHNPR5665A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri N.R. Mertia, CA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 241/JODH/2018
निर्धारण वर्ष / Assessment Year : 2013-14

M/s Jai Shree Ram Trading Co. 145, New Dhan Mandi, Sri Ganganagar.	बनाम	The ITO, Ward-1, Sri Ganganagar.
स्थायी लेखा सं./PAN NO: AABFJ1931E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Rakesh Gupta, CA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 240/JODH/2018
निर्धारण वर्ष / Assessment Year : 2013-14

Shri Pankaj Agarwal, Prop.- M/s Shubham Commercial Corp. 145, New Dhan Mandi, Sri Ganganagar.	बनाम	The ITO, Ward-1, Sri Ganganagar.
स्थायी लेखा सं./PAN NO: AASPA2334H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Rakesh Gupta, CA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 512/JODH/2017
निर्धारण वर्ष / Assessment Year : 2011-12

M/s Bhilwara Mahila Urban Co- operative Bank Ltd., Lokjeevan Complex, Nagori Garden, Bhilwara (Raj.)	बनाम	The ACIT, Circle-Bhilwara.
स्थायी लेखा सं./PAN NO: AAAAB1724F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sunil Porwal, CA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 380/JODH/2019

निर्धारण वर्ष / Assessment Year : 2016-17

Siftr Labs Private Limited, A 182, 1 st Floor, Basni Phase 1, Saraswati Nagar, Jodhpur-342005.	बनाम	The ACIT/DCIT Circle 1(1), Jodhpur
स्थायी लेखा सं./PAN NO: AAWCS4079A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Suneel Agarwal, CA

राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 562/JODH/2018

निर्धारण वर्ष / Assessment Year : 2011-12

Savitri Sarda, Prop.-M/s Vinay Minerals, 5 th Phase, Industrial Area, Sardar Samand Road, Pali-Marwar.	बनाम	The ITO, Ward-1, Pali.
स्थायी लेखा सं./PAN NO: ABQPS0585D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Goutam Baid, CA

राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 473/JODH/2018

निर्धारण वर्ष / Assessment Year : 2014-15

Shri Rajendra Kumar Agarwal, Prop.-M/s R.K. Trading, N.H. 14, Sumerpur Road, Khasra No. 572 & 651, Near Panihari Hotel, Pali- Marwar.	बनाम	The ITO, Ward-4, Pali.
स्थायी लेखा सं./PAN NO: ADDPA1409R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri P.C. Parwal, CA

राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 344/JODH/2018
निर्धारण वर्ष / Assessment Year : 2013-14

Sampat Lal Tripathi, Purani Basti, Ward-5, Biliya Khurd, Bhilwara (Raj)	बनाम	The ITO, Ward-4, Bhilwara.
स्थायी लेखा सं./PAN NO: AQUPT5612M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sunil Porwal, CA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 368/JODH/2018
निर्धारण वर्ष / Assessment Year : 2013-14

Gopal Lal Prajapat, S/o-Moti Lal Ji, Mata Ji ka Chowk, Ward-5, Biliya Khurd, Bhilwara (Raj)	बनाम	The ITO, Ward-4, Bhilwara.
स्थायी लेखा सं./PAN NO: BXEPP4314G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sunil Porwal, CA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

आयकर अपील सं./ ITA No. 370/JODH/2018
निर्धारण वर्ष / Assessment Year : 2013-14

Ladu Lal Gadri, S/o-Chogaji, Mata Ji ka Chowk, Ward-5, Biliya Khurd, Bhilwara (Raj)	बनाम	The ITO, Ward-4, Bhilwara.
स्थायी लेखा सं./PAN NO: AYGPG9262N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sunil Porwal, CA
राजस्व की ओर से/ Revenue by : Miss. Kajal Singh, JCIT-DR

सुनवाई की तारीख/Date of Hearing : 27/04/2021
उद्घोषणा की तारीख/Date of Pronouncement : 27/04/2021

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. 79/Jodh/2019	Indu Bala Malani	CIT(A)-2, Udaipur	26/12/2018
2.	ITA No. 80/Jodh/2019	Indu Bala Malani	CIT(A)-2, Udaipur	26/12/2018
3.	ITA No. 82/Jodh/2019	Dinesh Malani	CIT(A)-2, Udaipur	26/12/2018
4.	ITA No. 83/Jodh/2019	Ramesh Chandra Malani	CIT(A)-2, Udaipur	26/12/2018
5.	ITA No. 408/Jodh/2018	Rahul Jain	CIT(A)-IV, Jaipur	20/06/2018
6.	ITA No. 409/Jodh/2018	Rahul Jain	CIT(A)-IV, Jaipur	20/06/2018
7.	ITA No. 406/Jodh/2018	Paras Mal Jain	CIT(A)-IV, Jaipur	20/06/2018
8.	ITA No. 405/Jodh/2018	Paras Mal Jain	CIT(A)-IV, Jaipur	20/06/2018
9.	ITA No. 376/Jodh/2018	Shri Ramesh Loonker	CIT(A)-1, Jodhpur	26/06/2018
10.	ITA No. 531/Jodh/2018	Shri Yogesh Singh Rathore	CIT(A)-1, Jodhpur	24/09/2018
11.	ITA No. 241/Jodh/2018	M/s Jai Shree Ram Trading Co.	CIT(A), Bikaner	08/03/2018
12.	ITA No. 240/Jodh/2018	Shri Pankaj Aggarwal	CIT(A), Bikaner	08/03/2018
13.	ITA No. 512/Jodh/2017	M/s Bhiklwar Mahila Urban Cooperative bank Ltd.	CIT(A), Ajmer	11/10/2017
14.	ITA No. 380/Jodh/2019	Siffr Labs Pvt. Ltd.	CIT(A)-1, Jodhpur	12/09/2019
15.	ITA No. 562/Jodh/2018	Savitri Sarda	CIT(A)-1, Jodhpur	11/09/2018
16.	ITA No. 473/Jodh/2018	Shri Rajendra Kumar Agarwal	CIT(A)-1, Jodhpur	17/07/2018

17.	ITA No. 344/Jodh/2018	Sampat Lal Tripathi	CIT(A), Ajmer	19/04/2018
18.	ITA No. 368/Jodh/2018	Gopal Lal Prajapat	CIT(A), Ajmer	07/05/2018
19.	ITA No. 370/Jodh/2018	Ladu Lal Gadri	CIT(A), Ajmer	16/05/2018

2. In all the above appeals the assesseees / 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. 79/Jodh/2019	Indu Bala Malani	340472930120421
2.	ITA No. 80/Jodh/2019	Indu Bala Malani	340471810120421
3.	ITA No. 82/Jodh/2019	Dinesh Malani	340541250120421
4.	ITA No. 83/Jodh/2019	Ramesh Chandra Malani	340468960120421
5.	ITA No. 408/Jodh/2018	Rahul Jain	881528070241220
6.	ITA No. 409/Jodh/2018	Rahul Jain	881536630241220
7.	ITA No. 406/Jodh/2018	Paras Mal Jain	881709310241220
8.	ITA No. 405/Jodh/2018	Paras Mal Jain	881701180241220
9.	ITA No. 376/Jodh/2018	Shri Ramesh Loonker	923670600281220

10.	ITA No. 531/Jodh/2018	Shri Yogesh Singh Rathore	106245000050121
11.	ITA No. 241/Jodh/2018	M/s Jai Shree Ram Trading Co.	925829300281220
12.	ITA No. 240/Jodh/2018	Shri Pankaj Agarwal	984705310010121
13.	ITA No. 512/Jodh/2017	M/s Bhilwara Mahila Urban Cooperative bank Ltd.	341502610150421
14.	ITA No. 380/Jodh/2019	Siftr Labs Pvt. Ltd.	299209770220321
15.	ITA No. 562/Jodh/2018	Savitri Sarda	792782810081220
16.	ITA No. 473/Jodh/2018	Shri Rajendra Kumar Agarwal	278514530020321
17.	ITA No. 344/Jodh/2018	Sampat Lal Tripathi	292188360160321
18.	ITA No. 368/Jodh/2018	Gopal Lal Prajapat	292187130160321
19.	ITA No. 370/Jodh/2018	Ladu Lal Gadri	230623470280121

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 27/04/2021.

Sd/-
(R.L. NEGI)
JUDICIAL MEMBER

Sd/-
(N.K. SAINI)
VICE PRESIDENT

Dated : 27/04/2021

*Ranjan

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

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