

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 Nos. 201 & 204/Chd/2019

निर्धारण वर्ष / Assessment Year : 2008-09 & 2013-14

| | | |
|--|------|---------------------------------------|
| M/s Citizen Global (P) Ltd., 16, Maya Nagar, Ludhiana. | बनाम | The I.T.O. Ward 7(1), Ludhiana. |
| स्थायी लेखा सं./PAN NO: AADCC 2543 E | | |
| अपीलार्थी/Appellant | | प्रत्यर्थी/Respondent |

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kumar, CA

राजस्व की ओर से/ Revenue by : Shri Manveet Singh Sehgal, Addl.CIT-DR

सुनवाई की तारीख/Date of Hearing : 12/05/2021

उदघोषणा की तारीख/Date of Pronouncement : 12/05/2021

आदेश/Order

PER: N.K. SAINI, VICE PRESIDENT

These are the appeals by the Assessee against the separate orders each dated 18/12/2018 of Ld. CIT(A)-3, Ludhiana.

2. In the present cases, the Id. Counsel for the assessee has furnished applications for withdrawals of these appeals and the contents made in one of the withdrawal application reads as under:

"Sub: Requests for permission to withdraw appeal in the case of M/s Citizen Global Primate Limited, 16 Maya Nagar, Ludhiana, A.Y.-2008-09, PAN AADCC2543E, ITA No. 201/Chandi/2019

Sir,

Respectfully it is submitted that IKTA No. 201/Chandi/2019 in the case of M/s Citizen Global Primate Limited is pending for adjudication before the Bench. The petitioner seeks permission to withdraw the above captioned appeal as the appellant company has moved before Ld. Principal Commissioner of Income Tax-1, Ludhiana under "Vivad Se Vishwas Scheme". Also, Form 3 has been issued by Ld. PCIT-1, Ludhiana on 09/12/2020, copy of the same is 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 has availed the immunity scheme i.e. Vivad Se Vishwas and the Income Tax Department has issued Form No. 3 bearing Certificate No. 3796304500091220 and 796224950091220 for the A.Y. 2008-09 and 2013-14 respectively 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section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeals of the assessee may be allowed to be withdrawn.

4. The Ld. Sr. DR did not object if appeals of the assessee are dismissed as withdrawn.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, both these appeals of the assessee are dismissed.

(Order pronounced in the open Court on 12/05/2021)

Sd/-
आर.एल. नेगी
(R.L. NEGI)
न्यायिक सदस्य/ Judicial Member

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

Date: 12/05/2021

*Ranjan

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