

**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. 297/ASR/2016

निर्धारण वर्ष / Assessment Year : 2005-06

Dr. G.B. Singh, Prop.-Gee Bee Hospital, Banga Road, Phagwara.	बनाम	The DCIT Phagwara Circle, Phagwara.
स्थायी लेखा सं./PAN NO: AFRPS3543N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sandeep Vijh, CA

राजस्व की ओर से/ Revenue by : Shri Charan Das, JCIT-DR

आयकर अपील सं./ ITA No. 164/ASR/2017

निर्धारण वर्ष / Assessment Year : 2010-11

Shri Gurmanjit Singh, Quarter No. 598-A, Type II, RCF, Kapurthala.	बनाम	The ITO, Ward-1, Kapurthala.
स्थायी लेखा सं./PAN NO: ADTPS2060G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sandeep Vijh, CA

राजस्व की ओर से/ Revenue by : Shri Charan Das, JCIT-DR

आयकर अपील सं./ ITA No. 137/ASR/2019

निर्धारण वर्ष / Assessment Year : 2010-11

Karamjit Singh, H.No. 511, Gopal Park, Street No. 6, Kapurthala.	बनाम	The ITO, Kapurthala-1
स्थायी लेखा सं./PAN NO: AOOPS3174H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Dinesh Sarna, Adv.

राजस्व की ओर से/ Revenue by : Shri Charan Das, JCIT-DR

आयकर अपील सं./ ITA No. 418/ASR/2019
निर्धारण वर्ष / Assessment Year : 2010-11

Amardeep Singh Makkar, New Colony, Gopal nagar, Distt- Jalandhar.	बनाम	The ITO, Ward-4(2), Jalandhar.
स्थायी लेखा सं./PAN NO: AIZPS1271Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Dinesh Sarna, Adv.
राजस्व की ओर से/ Revenue by : Shri Charan Das, JCIT-DR

आयकर अपील सं./ ITA No. 575/ASR/2017
निर्धारण वर्ष / Assessment Year : 2008-09

Shri Balwinder Singh, C/o M/s Bajwa Motors, Amritsar Road, Kapurthala.	बनाम	The ITO, Kapurthala-1, Kapurthala.
स्थायी लेखा सं./PAN NO: BLBPS1870D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri J.S. Bhasin, Adv.
राजस्व की ओर से/ Revenue by : Shri Charan Das, JCIT-DR

आयकर अपील सं./ ITA No. 656/ASR/2019
निर्धारण वर्ष / Assessment Year : 2011-12

Shri Vasdev, S/o-Mulkh Raj, 30A, Ward No. 11, Loharan Wali Gali, VPO Ajnala, Amritsar.	बनाम	The ITO, Ward-4(4), Amritsar.
स्थायी लेखा सं./PAN NO: AAPPV2500D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri A.K. Joshi, Adv.
राजस्व की ओर से/ Revenue by : Shri Charan Das, JCIT-DR

सुनवाई की तारीख/Date of Hearing : 29/04/2021
उद्घोषणा की तारीख/Date of Pronouncement : 29/04/2021

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. 297/Asr/2016	Dr. G.B. Singh	CIT(A)-2, Jalandhar	12/04/2016
2.	ITA No. 164/Asr/2017	Sh. Gurmanjit Singh	CIT(A)-2, Jalandhar	05/01/2017
3.	ITA No. 137/Asr/2019	Karamjit Singh	CIT(A)-2, Jalandhar	29/11/2018
4.	ITA No. 418/Asr/2019	Amardeep Singh Makkar	CIT(A)-2, Jalandhar	11/04/2019
5.	ITA No. 575/Asr/2017	Shri Balwinder Singh	CIT(A)-2, Jalandhar	04/07/2017
6.	ITA No. 656/Asr/2019	Shri Vasdev	CIT(A)-2, Amritsar	03/10/2019

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.
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1.	ITA No. 297/Asr/2016	Dr. G.B. Singh	236511900020221
2.	ITA No. 164/Asr/2017	Sh. Gurmanjit Singh	974584500311220
3.	ITA No. 137/Asr/2019	Karamjit Singh	273618200250221
4.	ITA No. 418/Asr/2019	Amardeep Singh Makkar	132441100080121
5.	ITA No. 575/Asr/2017	Shri Balwinder Singh	246302450090221
6.	ITA No. 656/Asr/2019	Shri Vasdev	339107840080421

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 29/04/2021.

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

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

Dated : 29/04/2021

***Ranjan**

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

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