

**IN THE INCOME TAX APPELLATE TRIBUNAL, JABALPUR BENCH,
JABALPUR (SMC)**
(through Video Conferencing)

BEFORE SH. SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER

ITA Nos.188 &189/JAB/2018
Assessment Year: 2010-11

Satyapal Luthra, Seoni (M.P) [PAN: AAZPL 7313E] (Appellant)	vs.	Income Tax Officer, Ward - Seoni (M.P.) (Respondent)
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Appellant by	None
Respondent by	Sh. S.K. Halder, Sr. DR
Date of hearing	14/06/2021
Date of pronouncement	14/06/2021

ORDER

Per Sanjay Arora, AM

These are two Appeals by the Assessee agitating two separate Orders by the Commissioner of Income Tax (Appeals)-1, Jabalpur ('CIT(A)' for short) of even date, i.e., 27/6/2018, dismissing the assessee's appeals contesting the levy of penalty under sections 271(1)(c) and 271B of the Income Tax Act, 1961 ('the Act' hereinafter) for the Assessment Year (AY) 2010-11. The issues arising from the same set of facts, the appeals were posted for hearing together.

2. None appeared for the assessee-appellant when the appeals were called out for hearing. It was, however, observed that the assessee has, vide his letter dated 06/8/2020, clarified that he has opted for the 'Vivad-se-Viswas Scheme, 2020' on 21/6/2020 in respect of the captioned appeals, also citing the Receipt Number of filing the application thereunder and enclosing the status report

thereof. The hearing of the appeals be, accordingly, adjourned for the time being.

3. I have perused the record, and also heard the party before me. It is patent that the assessee does not intend to prosecute his captioned appeals, but to settle his dispute with the Department, withdrawing his appeals on the receipt of the relevant Form/s under the 'The Direct Tax Vivad se Viswas Act, 2020 ('DTVsV Act', hereinafter) read with the relevant Rules, which is awaited as per the status report dated 01/8/2020 on record.

In view of the assessee having opted for availing the benefits under the DTVsV Act, his rights under the appellate procedure under the Act get, in principle, waived. The appeal/s becomes unmaintainable under the said Act and is liable to be withdrawn. If, however, the assessee's application under the said Act is, for any reason, found unacceptable, he is at liberty to move this Tribunal for restoration of his appeal/s inasmuch as no prejudice to the assessee is envisaged to be or can be caused by the said withdrawal, which rather follows in consequence.

4. The assessee's appeals are, subject to the right of restitution afore-said, dismissed as not maintainable. I decide accordingly.

5. In the result, the assessee's appeals are dismissed as not maintainable.

Order pronounced in the open court on June 14, 2021

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 14/06/2021

Copy of the Order forwarded to:

1. The Appellant: Shri Satyapal Luthra, Nagar Palika Complex, Budhwari, Seoni (M.P.)
2. The Respondent: Income Tax Officer, Ward - Seoni
3. Pr. CIT-1, Jabalpur
4. CIT(A)-1, Jabalpur
5. Sr. DR, ITAT, Jabalpur
6. Guard File

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