

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "B" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA. No. 129 & 130/JP/2019
निर्धारण वर्ष / Assessment Years : 2012-13 & 2013-14

Friends Agrichem Private Limited Gram Chapras, N.H. -12, Kota Road, Bundi-323001.	बनाम Vs.	The ITO, Bundi.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AABCF 3815 E		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Saurav Harsh (Adv.)
राजस्व की ओर से / Revenue by : Smt. Monisha Choudhary (JCIT)

सुनवाई की तारीख / Date of Hearing : 18/06/2021
उदघोषणा की तारीख / Date of Pronouncement : 22/06/2021

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

These are two appeals filed by the assessee against the respective orders of Id. CIT(A), Kota both dated 08.10.2018 for the assessment years 2012-13 & 2013-14 respectively.

2. During the course of hearing, the Id AR submitted that the assessee wishes to resolve these two matters and has since moved application under Vivad Se Vishwas Scheme, 2020. The Designated authority has since issued conditional Form 3 subject to assessee obtaining order of condonation of delay from the Tribunal. It was submitted that the order passed by the Id CIT(A) was communicated to

the assessee on 5.12.2018 and thereafter, the appeal was filed on 4.2.2019 well within the limitation period as provided under the Act. It was further submitted that there is no prejudice which will be caused to the department as the assessee has already moved an application for settlement of present dispute and payment of taxes.

3. The Registry on verification has however reported a delay of one day in filing the present appeals. Considering the facts of the case, in exercise of powers under section 253(5) of the Act, we hereby condone the said delay in filing the present appeals and the appeals are hereby admitted for adjudication.

4. Further, as the assessee has applied for withdrawal of these two appeals on the ground that the assessee has opted Vivad Se Vishwas Scheme and the Competent authority has already issued Form No. 3, we hereby permit the assessee to withdraw the present appeals.

5. In view of above, the prayer of the assessee is accepted and both the appeals are dismissed as withdrawn by the assessee.

Order pronounced in the open Court on 22/06/2021.

Sd/-

(संदीप गोसाई)

(Sandeep Gosain)

न्यायिक सदस्य / Judicial Member

Sd/-

(विक्रम सिंह यादव)

(Vikram Singh Yadav)

लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 22/06/2021.

*Santosh

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant Friends Agrichem Private Limited, Bundi.

2. प्रत्यर्थी / The Respondent- ITO, Bundi.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { ITA No. 129 & 130/JP/2019 }

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar