

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

(through Video Conferencing)

BEFORE SH. SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER

ITA No. 4/JAB/2020Assessment Year/s: 2011-12

Anil Kumar Kewlani, Katni (M.P.) [PAN: AETPK 8560Q]	vs.	Deputy Commissioner of Income Tax, Central Circle, Jabalpur (M.P.)
(Appellant)		(Respondent)

ITA No. 5/JAB/2020

Mahesh Kewlani, Katni (M.P.) [PAN:AEUPK 4858A]	vs.	Deputy Commissioner of Income Tax, Central Circle, Jabalpur (M.P.)
(Appellant)		(Respondent)

ITA No. 6/JAB/2020

Sandeep Kumar Kewlani, Katni (M.P.) [PAN:AEUPK 4653H]	vs.	Deputy Commissioner of Income Tax, Central Circle, Jabalpur (M.P.)
(Appellant)		(Respondent)

ITA No. 7/JAB/2020

Jyoti Kewlani, Katni (M.P.) [PAN: ACSPD 4925D]	vs.	Deputy Commissioner of Income Tax, Central Circle, Jabalpur (M.P.)
(Appellant)		(Respondent)

ITA No. 8/JAB/2020

Manisha Devi Kewlani, Katni (M.P.) [PAN: AIBPK 0026F]	vs.	Deputy Commissioner of Income Tax, Central Circle, Jabalpur (M.P.)
(Appellant)		(Respondent)

ITA No. 9/JAB/2020

Sharda Devi Kewlani, Katni (M.P.) [PAN: AEUPK 4859B]	vs.	Deputy Commissioner of Income Tax, Central Circle, Jabalpur (M.P.)
(Appellant)		(Respondent)

ITA No. 10/JAB/2020

Arvind Kumar Kewlani, Katni (M.P.) [PAN: AETPK 8163M]	vs.	Deputy Commissioner of Income Tax, Central Circle, Jabalpur (M.P.)
(Appellant)		(Respondent)

ITA No. 11/JAB/2020

Devraj Kewlani, Katni (M.P.) [PAN: AEUPK 4634G]	vs.	Deputy Commissioner of Income Tax, Central Circle, Jabalpur (M.P.)
(Appellant)		(Respondent)

Appellant by	Sh. Rahul Bardia, CA
Respondent by	Ms. Swati Agarwal, Sr. DR
Date of hearing	29/06/2021
Date of pronouncement	29/06/2021

ORDER

Per Sanjay Arora, AM

This is a set of eight appeals by different assessees belonging to a family (Kewlani family) challenging the dismissal of their appeals contesting their assessments under section 147 read with sec. 143(3) of the Income Tax Act, 1961 ('the Act' hereinafter) for assessment year 2011-12, i.e., consequent to a search under section 132(1) of the Act, by the Commissioner of Income Tax (Appeals)-3, Bhopal ('CIT(A)' for short) vide his separate Orders dated 25/11/2019 (in the case of Manisha Kewlani) and 28/11/2019 (in other cases). The facts and circumstances of the appeals being the same, as well as the same raising similar issues, the appeals were fixed for hearing together, and are being disposed of per a common order for the sake of convenience.

2. At the very outset, it was submitted by the ld. counsel for the assessee/s, Shri Bardia, that the assessee/s has opted for 'Vivad Se Viswas Scheme, 2019', depositing the requisite tax thereunder with the Central Government. In fact, in all cases, the settlement of dispute has led to a refund to the assessee toward which the requisite certificate under The Direct Tax Vivad Se Viswas Act, 2020 ('DTVsV Act') read with the relevant Rule, i.e., Form 3, since received, is also enclosed along with the withdrawal application/s. The assessee/s, thus, does not intend to prosecute his/her captioned appeal/s, and, accordingly, prays for withdrawing the same.

The ld. Sr. DR, Ms. Aggarwal, did not have any objection to the assessee/s withdrawing his/her appeal/s under the circumstances.

3. I have heard the parties. Form 3, signifying the acceptance of the assessee(s)'s application under the VsV Scheme, 2019 has been issued in all cases by the Revenue on 28/12/2020 or 29/12/2020. In view of the assessee/s having opted for availing the benefits under the DTVsV Act, he has, in principle, relinquished his rights under the appeal, which becomes

unmaintainable under the said Act. The assessee(s)'s said appeal is, accordingly, permitted to be withdrawn. I decide accordingly.

4. In the result, the assessee(s)'s appeal is dismissed as withdrawn/not maintainable.

Order pronounced in the Open Court on June 29, 2021

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 29/06/2021

Copy of the Order forwarded to:

1. The Appellants:
 - i. Shri Anil Kumar Kewlani
 - ii. Sh. Mahesh Kewlani
 - iii. Sh. Sandeep Kumar Kewlani
 - iv. Smt. Jyoti Kewlani
 - v. Smt. Manisha Devi Kewlani,
 - vi. Smt. Sharda Devi Kewlani
 - vii. Sh. Arvind Kumar Kewlani
 - viii. Sh. Devraj Kewlani

T-36 Karen Lines, Madhav Nagar, Katni – 483501
2. The Respondent: Deputy Commissioner of Income Tax, Central Circle, Jabalpur (M.P.)
3. The Pr. CIT (Central), Bhopal
4. The CIT(A)-3, Bhopal
5. The Sr. DR, ITAT, Jabalpur
6. Guard File

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