

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

IT(TP)A No.436/Bang/2016
Assessment Year: 2011-12

M/s. Autoliv India Pvt. Ltd. Survey No.80/3, Chokkahalli Village Doddaluru Gram Panchayat Hoskote Industrial Estate Bangalore 562 114 PAN NO : AADCA6222E	Vs.	ACIT Circle-1(1)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Shri A. Suryanarayana, A.R.
Respondent by	:	Shri Kannan Narayanan, D.R.

Date of Hearing	:	14.06.2021
Date of Pronouncement	:	14.06.2021

ORDER

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal filed by the assessee is directed against the order of DRP-1, Bengaluru dated 28.12.2015 for the assessment year 2011-12.

2. At the time of hearing, the Ld A.R submitted that the assessee has filed application under the Direct Tax Vivad Se Vishwas Act, 2020 and is waiting for the certificate in Form No.3 from the Pr. CIT. Accordingly the Ld A.R submitted that the matter may be kept pending.

3. The Ld D.R, however, submitted that the assessee has to withdraw the pending appeal after filing Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter, the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined by the tax official to the department. He submitted that the Form no.3 shall be issued to the assessee in due course and accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.

4. We heard the parties and perused the record. Since the assessee has opted for Vivad Se Vishwas Scheme, 2020, the appellant would be moving application for withdrawing the present appeal filed before the Tribunal in due course. Since the assessee has already filed the necessary application before the tax authorities under the above said scheme, we are of the view that no purpose will be served in keeping this appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn.

5. The Ld A.R, however, submitted that the assessee may be given liberty to move application for recall of the order, as the application of the assessee is yet to be accepted by the department. We notice that the assessee has stated that he has not received Form no.3, in which the tax amount to be paid by the assessee shall be intimated by the department. Hence, it appears that the assessee wants to make sure that the tax liability mentioned by him in Form no.1 should get confirmed by the revenue. Under these set of facts, since we have dismissed the appeal, the assessee is given liberty to move appropriate

application for recall of the present order in accordance with the law, if the assessee intends to do so.

6. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 14th June'21

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 14th June, 2021.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore.