

**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. 395/ASR/2019

निर्धारण वर्ष / Assessment Year : 2010-11

Rajinder Pal Gupta 42, Trust Colony, Near Ram Lila Ground Pathakot	बनाम	The ITO Ward 6 (2) Pathankot
स्थायी लेखा सं./PAN NO: AAUPG7944D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudershan Kapoor, Advocate

राजस्व की ओर से/ Revenue by : Smt. Tarundeep Kaur, Add. CIT

सुनवाई की तारीख/Date of Hearing : 29/06/2021

उद्घोषणा की तारीख/Date of Pronouncement : 29/06/2021

आदेश/Order

PER R.L. NEGI, JM:

The present appeal is filed by the Assessee against the order dt. 31/03/2019 of the Ld. CIT(A)-2, Amritsar.

2. The Ld. Counsel for the Assessee furnished an application for withdrawal of this appeal stating therein as under:

SUB: APPLICATION FOR WITHDRAWAL OF APPEAL

Sir,

Reference above, it is submitted as under:-

- 1. That above noted appeal had been filed against imposition of Penalty u/s 271(1)(c). I have opted to avail the benefit of The Direct Tax Vivad se Vishwas Act in respect of the said penalty imposed u/s 271(1)(c) and I have already filed Declaration under that Act on 24/12/2020. In consequence thereof, the Principal Commissioner of Income Tax has already issued Form 3 for payment of disputed amount. Copy of the said Form No. 3 issued by Principal commissioner of Income Tax, is enclosed herewith.*
- 2. Under the circumstances, it is requested that the above appeal may kindly be treated as withdrawn and necessary order in this respect may kindly be passed. It is further requested that copy of the order may kindly be supplied so that the same may be filed with the Principal Commissioner of Income Tax.*

*Thanking you,
Date: 26/06/2021*

*Your's Faithfully
Sd/-
RAJINDER PAL GUPTA*

3. During the course of hearing the Ld. Counsel for the Assessee submitted that since the assessee has availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has since issue Form No. 3 bearing certificate no. 114703120060121, in response to the application filed by the assessee, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeal of the assessee may be allowed to be withdrawn.

4. The Ld. DR did not object if appeal of the assessee is dismissed as withdrawn.

5. In view of the above the appeal of the assessee is dismissed as withdrawn.

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

(Order pronounced in the open Court on 29/06/2021)

Sd/-
एन.के.सैनी,
(N.K. SAINI)
उपाध्यक्ष / VICE PRESIDENT
AG
Date: 29/06/2021

Sd/-
आर.एल. नेगी
(R.L. NEGI)
न्यायिक सदस्य/ Judicial Member

आदेश की प्रतिलिपि अग्रेषित/ 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