

**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. 559/ASR/2015

निर्धारण वर्ष / Assessment Year : 2011-12

Shri Manik Anand 517-Basant Avenue, Amritsar	बनाम	The ITO Ward 5(3) Amritsar
स्थायी लेखा सं./PAN NO: AQTPA1381K		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kalia, CA

राजस्व की ओर से/ Revenue by : Shri G.S. Bali, DR

आयकर अपील सं./ ITA No. 574/ASR/2018

निर्धारण वर्ष / Assessment Year : 2014-15

M/s B.L. Mehta Projects Private Limited 2078, Birla Mill Colony, Bathinda	बनाम	The Dy. CIT Circle1 Bathinda
स्थायी लेखा सं./PAN NO: AAECB4574B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kalia, CA

राजस्व की ओर से/ Revenue by : Shri G.S. Bali, DR

आयकर अपील सं./ ITA No. 302/ASR/2016

निर्धारण वर्ष / Assessment Year : 2011-12

Shri Naresh Puri, S/o Late Sh. Raghunath Sahai Puri, C/o M/s Luxmi Financers, Gurjeet Market, Dhangu Road, Pathankot	बनाम	The ACIT CIT-VI Pathankot
स्थायी लेखा सं./PAN NO: ABKPP9553A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri J.S. Bhasin, Advocate

राजस्व की ओर से/ Revenue by : Shri G.S. Bali, DR

आयकर अपील सं./ ITA No. 557/ASR/2017

निर्धारण वर्ष / Assessment Year : 2014-15

Shri Naresh Puri, S/o Late Sh. Raghunath Sahai Puri, C/o M/s Luxmi Financers, Gurjeet Market, Dhangu Road, Pathankot	बनाम	The ACIT CIT-VI Pathankot
स्थायी लेखा सं./PAN NO: ABKPP9553A		

अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent
----------------------	--	------------------------

निर्धारिती की ओर से/ Assessee by : Shri J.S. Bhasin, Advocate  
राजस्व की ओर से/ Revenue by : Shri G.S. Bali, DR

आयकर अपील सं./ ITA No. 173/ASR/2018  
निर्धारण वर्ष / Assessment Year : 2009-10

Shri Gulshan Kumar Near New Grain Market, Satnam Nagar, Jalandhar	बनाम	The ITO Ward 4(2) Jalandhar
स्थायी लेखा सं./ PAN NO: AERPK7446P		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri J.S. Bhasin, Advocate  
राजस्व की ओर से/ Revenue by : Shri G.S. Bali, DR

आयकर अपील सं./ ITA No. 346/ASR/2018  
निर्धारण वर्ष / Assessment Year : 2009-10

Varinder Kumar Sareen, S/o Shri Mohan Lal Moh. Lallian, Nawanshahar Dist. S.B.S Nagar	बनाम	The ITO Nawanshahar
स्थायी लेखा सं./ PAN NO: ABOPS2390C		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri S.K. Chopra, Advocate  
राजस्व की ओर से/ Revenue by : Shri G.S. Bali, DR

आयकर अपील सं./ ITA No. 631/ASR/2018  
निर्धारण वर्ष / Assessment Year : 2015-16

Shri Rakesh Kumar Gupta Jalandhar Cantt	बनाम	The DCIT Circle IV Jalandhar
स्थायी लेखा सं./ PAN NO: AENPG1409G		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri Sudhir Sehgal, Advocate  
राजस्व की ओर से/ Revenue by : Shri G.S. Bali, DR

आयकर अपील सं./ ITA No. 633/ASR/2018  
निर्धारण वर्ष / Assessment Year : 2015-16

Raj K Coloniser & Builders Pvt. Ltd.	बनाम	The DCIT
--------------------------------------	------	----------

G.T. Road, Paragpur, Jalandhar		Circle-IV, Jalandhar
स्थायी लेखा सं./PAN NO: AADCR3816M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Shri G.S. Bali, DR

आयकर अपील सं./ ITA No. 70/ASR/2019

निर्धारण वर्ष / Assessment Year : 2010-11

M/s K.C. Solvent Extraction Pvt. Ltd. Peer Bakhsh Chauhan Link Road, Jalalabad, West, Fazilka	बनाम	The DCIT Circle-2, Bathinda
स्थायी लेखा सं./PAN NO: AACCK9627Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Shri G.S. Bali, DR

सुनवाई की तारीख/Date of Hearing : 22/06/2021

उद्घोषणा की तारीख/Date of Pronouncement : 22/06/2021

### आदेश/Order

#### PER BENCH:

All these appeals by the different assessees are directed against the separate orders of different Ld. Commissioners of Income Tax (Appeal) at various stations as per following details:

Sl.No.	Appeal No.	Name of Case	CIT(Appeal / s )	Order dt.
1.	ITA No. 559/ASR/2015	Shri Manik Anand	CIT(A)-2, Amritsar	02.03.2015
2.	ITA No. 574/ASR/2018	M/s B.L. Mehta Projects P. Ltd.	CIT(A), Bathinda	12.09.2018
3.	ITA No. 302/ASR/2016	Shri Naresh Puri	CIT(A)-2, Amritsar	02.03.2016
4.	ITA No. 557/ASR/2017	Shri Naresh Puri	CIT(A)-2, Amritsar	14.06.2017
5.	ITA No. 173/ASR/2018	Shri Gulshan Kumar	CIT(A)-2, Jalandhar	18.01.2018
6.	ITA No. 346/ASR/2018	Shri Varinder Kumar	CIT(A)-1, Jalandhar	28.03.2018

7.	ITA No. 631/ASR/2018	Shri Rakesh Kumar Gupta	CIT(A)-2, Jalandhar	10.10.2018
8.	ITA No. 633/ASR/2018	Raj K. Colonisers & Builders P. Ltd.	CIT(A)-2, Jalandhar	10.10.2018
9.	ITA No. 70/ASR/2019	K.C. Solvent Extractions P. Ltd.	CIT(A), Bathinda	28.11.2018

2. In all the above appeals the Ld. Counsels for the Assesseees furnished separate applications for withdrawal of the appeals.

3. During the course of hearing the Ld. Counsels for the Assesseees submitted that since the assesseees have availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has since issued Form No. 3, in response to the applications filed by the assesseees, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeals of the assesseees may be allowed to be withdrawn. The details of above said certificates are as under:

Sl.No.	Appeal No.	Name of Case	Certificate No.
1.	ITA No. 559/ASR/2015	Shri Manik Anand	340849500130421
2.	ITA No. 574/ASR/2018	M/s B.L. Mehta Projects P. Ltd.	237284580020221
3.	ITA No. 302/ASR/2016	Shri Naresh Puri	233366170300121
4.	ITA No. 557/ASR/2017	Shri Naresh Puri	213231530150121
5.	ITA No. 173/ASR/2018	Shri Gulshan Kumar	234799300310121
6.	ITA No. 346/ASR/2018	Shri Varinder Kumar	265793630160221
7.	ITA No. 631/ASR/2018	Shri Rakesh Kumar Gupta	339503270090421
8.	ITA No. 633/ASR/2018	Raj K. Colonisers & Builders P. Ltd.	293982750180321
9.	ITA No. 70/ASR/2019	K.C. Solvent Extractions P. Ltd.	114598330060121

4. The Ld. DR did not object if the above appeals of the assesseees are dismissed as withdrawn.

5. In view of the above the appeals of the assesseees are dismissed as withdrawn.

6. In the result, appeals of the assesseees are dismissed.

Order pronounced on 22/06/2021.

**Sd/-**

**आर.एल. नेगी**

**(R.L. NEGI )**

**न्यायिक सदस्य/ Judicial Member**

**AG**

**Date: 22/06/2021**

**Sd/-**

**एन.के.सैनी,**

**( N.K. SAINI)**

**उपाध्यक्ष / VICE PRESIDENT**

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