

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

**BEFORE SH. LALIET KUMAR, JUDICIAL MEMBER
AND DR. M. L. MEENA, ACCOUNTANT MEMBER**

**I.T.A. Nos. 289, 290 & 389/Asr/2016& 2018
Assessment Years: 2006-07 & 2007-08**

Ram Lubhaya, 297C, Chhoti Baradari Phase-II, Garha Road, Jalandhar [PAN: ABOPJ5856J] (Appellant)	Vs .	Pr. Commissioner of Income Tax-2, Jalandhar (Respondent)
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Appellant by	None
Respondent by	Sh. Rahul Dhawan, CIT-DR

Date of Hearing	06.07.2021
Date of Pronouncement	07.07.2021

ORDER

Per Bench:

1. the appellant in all these appeals have filed the application for drawn of the appeals, mentioned therein that assessee has

settled the quantum claim for the assessment year 2006- 2007 and 2008 -2009

2. The appeal no. 289 was filed by the assessee challenging the order passed u/s 263 of the Act for the assessment year 2006-07.
3. The appeal no. 389 was filed by the assessee challenging the order of the Assessing Officer and CIT(A) pursuant to the directions issued by the Pr. CIT u/s 263 for the assessment year 2006-07. The assessee had settled the appeal no. 389 in “Vivad Se Vishwas Scheme” and thereafter the certificate was also issue by the Revenue.
4. The appeal no. 290 was filed by the assessee for the assessment year 2007-08 challenging u/s 263 proceeding initiated by the Pr. CIT. are directed against the order of Ld. Pr.CIT/CIT(A), Jalandhar.
5. Similarly the appeal no. 389/Asr/2018 was challenged by the assessee, challenging the addition confirmed by the AO/CIT(A) pursuant to the direction issued for the year 2008-09 by the Pr. CIT u/s 263. The said appeal was settled under

“Vivad Se Vishwas Scheme” by the assessee and certificate thereof was issued by the Revenue.

6. Since the quantum appeals pursuant to the directions of the Pr. CIT u/s 263 were settled under “Vivad Se Vishwas Scheme”, therefore the appeal filed u/s 263 by the assessee, have become academic as the very basis of the additions were settled by the assessee in quantum appeals.
7. In the light of the above appeals of the assessee are permitted to withdraw/infructuous/academic.
8. In the result, all the appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open court on 07/07/2021.

Sd/-
(Dr. M. L. Meena)
Accountant Member

Sd/-
(Laliet Kumar)
Judicial Member

Dated: 07.07.2021

GP/Sr. Ps.

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By Order