

**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. No. 161/Asr/2015  
Assessment Year: 2010-11**

<p>M/s Amarnath Builders Pvt. Ltd., 3038A Guru Kashi Marg, Bathinda</p> <p>[PAN: AAECA 2413L]</p> <p><b>(Appellant)</b></p>	<b>Vs.</b>	<p>Asstt. Commissioner of Income Tax, Circle-1 Bathinda</p> <p style="text-align: right;"><b>(Respondent)</b></p>
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**I.T.A. No. 657/Asr/2013  
Assessment Year: 2010-11**

<p>Asstt. Commissioner of Income Tax, Circle-1 Bathinda</p> <p><b>(Appellant)</b></p>	<b>Vs.</b>	<p>M/s Amarnath Builders Pvt. Ltd., 3038A Guru Kashi Marg, Bathinda</p> <p>[PAN: AAECA 2413L]</p> <p style="text-align: right;"><b>(Respondent)</b></p>
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**I.T.A. No. 505/Asr/2016  
Assessment Year: 2010-11**

<p>The Deputy Commissioner of Income Tax, Circle-1 Bathinda</p> <p><b>(Appellant)</b></p>	<b>Vs.</b>	<p>M/s Amarnath Aggarwal Builders Pvt. Ltd., Bathinda</p> <p>[PAN: AAECA 2413L]</p> <p style="text-align: right;"><b>(Respondent)</b></p>
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<b>Appellant by</b>	<b>None</b>
<b>Respondent by</b>	<b>Smt. Rajinder Kaur, CIT-D.R.</b>

<b>Date of Hearing</b>	<b>15.07.2021</b>
<b>Date of Pronouncement</b>	<b>15.07.2021</b>

### **ORDER**

**Per Dr. M. L. Meena, AM:**

These appeals filed by the assessee and by the Revenue are directed against the order of Ld. CIT(A).

2. At the outset, the ld. AR of the assessee and by the Revenue has requested for withdrawal of these appeals filed by assessee and Revenue, stated that the both parties have opted to settle the dispute relating to the tax arrears for the assessment year under consideration under the "Vivad Se Vishwas Scheme, 2020". A certificate to this effect under Section 5(1) of the Direct Tax Vivad Se Vishwas Act, 2020 has also been filed.

3. The Ld. DR has no objection.

4. In view of the above, we accept the request of both the parties for withdrawal of these appeals.

5. In the result, the appeals filed by the assessee and the Revenue are dismissed as withdrawn.

**Order pronounced in the open court on 15.07.2021**

Sd/-  
**(Laliet Kumar)**  
**Judicial Member**

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

Dated: 15.07.2021

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