

**IN THE INCOME TAX APPELLATE TRIBUNAL, JABALPUR BENCH,
JABALPUR (SMC)**
(through Video Conferencing)

BEFORE SH. SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER

ITA No.57/JAB/2018
Assessment Year: 2013-14

State Bank of India, Main Branch, Sagar (M.P.) [TAN: JBPS0 8199C]	vs.	Deputy Commissioner of Income Tax (CPC), TDS, Ghaziabad (U.P.)
(Appellant)		(Respondent)

ITA No.58/JAB/2018
Assessment Year: 2013-14

State Bank of India, University Branch, Sagar (M.P.) [TAN: BPLS0 6639C]	vs.	Deputy Commissioner of Income Tax (CPC), TDS, Ghaziabad (U.P.)
(Appellant)		(Respondent)

ITA No.81/JAB/2018
Assessment Year: 2013-14

State Bank of India, Bandri, Sagar (M.P.) [TAN: BPLS0 6742B]	vs.	Deputy Commissioner of Income Tax (CPC), TDS, Ghaziabad (U.P.)
(Appellant)		(Respondent)

ITA No.82/JAB/2018
Assessment Year: 2014-15

State Bank of India, Bandri, Sagar (M.P.) [TAN: BPLS0 6742B]	vs.	Deputy Commissioner of Income Tax (CPC), TDS, Ghaziabad (U.P.)
(Appellant)		(Respondent)

ITA No.83/JAB/2018
Assessment Year: 2015-16

State Bank of India, Bandri, Sagar (M.P.) [TAN: BPLS0 6742B]	vs.	Deputy Commissioner of Income Tax (CPC), TDS, Ghaziabad (U.P.)
(Appellant)		(Respondent)

ITA No.84/JAB/2018
Assessment Year: 2013-14

State Bank of India, Ganeshganj Branch, Shahpur, Sagar (M.P.) [TAN: BPLS1 0882E]	vs.	Deputy Commissioner of Income Tax (CPC), TDS, Ghaziabad (U.P.)
(Appellant)		(Respondent)

ITA No.85/JAB/2018
Assessment Year: 2014-15

State Bank of India, Ganeshganj Branch, Shahpur, Sagar (M.P.)	vs.	Deputy Commissioner of Income Tax (CPC), TDS, Ghaziabad (U.P.)
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[TAN: BPLS1 0882E]		
(Appellant)		(Respondent)

ITA No.86/JAB/2018
Assessment Year: 2013-14

State Bank of India, MRC Branch, Sagar (M.P.)	vs.	Deputy Commissioner of Income Tax (CPC), TDS, Ghaziabad (U.P.)
[TAN: BPLS0 5695E]		
(Appellant)		(Respondent)

ITA No.87/JAB/2018
Assessment Year: 2014-15

State Bank of India, MRC Branch, Sagar (M.P.)	vs.	Deputy Commissioner of Income Tax (CPC), TDS, Ghaziabad (U.P.)
[TAN: BPLS0 5695E]		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Sh. S.K. Halder, Sr. DR
Date of hearing	22/07/2021
Date of pronouncement	22/07/2021

ORDER

Per Sanjay Arora, AM

This is a set of nine appeals by the Assessee-Bank in respect of different intimations under section 200A of the Income-tax Act, 1961 ('the Act' hereinafter) contesting the levy of fees u/s.234E of the Act for financial years 2012-13 to 2014-15, since upheld by the Commissioner of Income Tax (Appeals)-1, Bhopal, vide his separate orders dated 13/2/2018 and 15/2/2018.

2. None appeared for the assessee-appellant when the appeals were called out for hearing. On previous occasions as well there had been no appearance by or on assessee's behalf nor any adjournment motion. This was surprising indeed, particularly considering that there had been regular appearance in this matter in the past (i.e., during the months of July & August, 2020 whereat, despite arguments, the hearing could not be concluded). A final opportunity was accordingly provided on the last date of hearing, i.e., on 08/7/2021. The ld. counsel, Sh. Badoniya, CA, the regular Authorized Representative before the Tribunal, has, however, responded vide communication dated 21/7/2021 (received on 22/7/2021), stating that the assessee/s had applied under Vivad-se-Vishwas Scheme to the Income Tax Department. It is also stated therein that the matter is being now controlled by the Regional Offices and, therefore, the individual branches cease to be his clients. The ld. Sr. DR, Sh. Halder on being asked, did not have any objection to the assessee/s appeal/s being dismissed as withdrawn under the circumstances.

3. I have heard the party before me, and perused the material on record. Even though the administrative control over these matters might have been taken over by the Regional Office/s, they ought to have made arrangements for proper representation. The Vakalatnama has not been withdrawn and, rather, it is only the assessee/s who would have informed Sh. Badoniya about having applied under VsV Scheme, who may have himself applied for the same for and on behalf of the assessee/s. Be that as it may, it is patently clear that the assessee/s does not intend to prosecute its' appeal/s, but to settle its' tax dispute with the Revenue under the dispute resolution scheme afore-mentioned. In fact, in view of it having opted for availing the benefits under The Direct Tax Vivad Se Viswas Act, 2020 ('DTV'sV Act', hereinafter), it has, in principle, relinquished its' rights under the appellate procedure under the Act, and its' appeal/s thereunder becomes unmaintainable (under the DTV'sV Act), and its'

withdrawal is consequential. If, however, the assessee/s's application/s under the said Act is, for any reason, found unacceptable, it is at liberty to move this Tribunal for restoration of its' appeal/s inasmuch as no prejudice to either party is envisaged to be caused by the withdrawal of the appeal/s, which rather follows in consequence.

4. The assessee's appeal/s is, subject to the right of restitution afore-said, dismissed as not maintainable. I decide accordingly.

5. In the result, the assessee's appeals are dismissed as not maintainable.

Order pronounced in the Open Court on July 22, 2021

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 22/07/2021

Copy of the Order forwarded to:

1.

- A. The Appellant: State Bank of India Main Branch, Gandhiji Complex, Gujarati Bazar, Sagar (M.P.)
- B. The Appellant: State Bank of India University Branch, Gour Nagar, Dist. Sagar (M.P.)
- C. The Appellant: State Bank of India Bandri Branch, The. Khurai Dist. Sagar (M.P.)
- D. The Appellant: State Bank of India Bandri Branch, The. Khurai Dist. Sagar (M.P.)
- E. The Appellant: State Bank of India Bandri Branch, The. Khurai Dist. Sagar (M.P.)
- F. The Appellant: State Bank of India Ganeshganj Branch, Shahpur, Dist. Sagar (M.P.)
- G. The Appellant: State Bank of India Ganeshganj Branch, Shahpur, Dist. Sagar (M.P.)
- H. The Appellant: State Bank of India MRC Branch, Block -1, Lal Kurti, Sagar Contonment, Sagar (M.P.)

- I. The Appellant: State Bank of India MRC Branch, Block -1,
Lal Kurti, Sagar Contonment, Sagar (M.P.)
2. The Respondent: Deputy Commissioner of Income Tax (CPC), TDS,
Ghaziabad (U.P.)
3. The Pr. CIT (MP & CG), Bhopal
4. The CIT(A)-1, Bhopal
5. The Sr. DR, ITAT, Jabalpur
6. Guard File

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