

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“RAIPUR” BENCH, RAIPUR**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
& SHRI PAWAN SINGH, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 132/RPR/2019)  
(निर्धारण वर्ष / Assessment Year : 2012-13)

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| <b>Income Tax Officer-3(3)</b><br>Aaykar Bhawan, Central<br>Revenue Building, Civil<br>Lines, Raipur (C.G.) | <b>बनाम/<br/>Vs.</b> | <b>Shri Ramesh Vardiyani</b><br>D-64, Sector-1,<br>Devendra Nagar, Raipur<br>(C.G.) |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABPPV8668R   |                      |   |
| (अपीलार्थी /Appellant)  | ..                   | (प्रत्यर्थी / Respondent)   |

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आयकर अपील सं./I.T.A. No. 133/RPR/2019)  
(निर्धारण वर्ष / Assessment Year : 2010-11)

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| <b>Income Tax Officer</b><br>Ward-2(1)<br>Aaykar Bhawan, Central<br>Revenue Building, Civil<br>Lines, Raipur (C.G.) | <b>बनाम/<br/>Vs.</b> | <b>Shri Bhanwar Lal<br/>Agrawal</b><br>Prop. Mangal Products<br>Gokul Nagar, Ram<br>Nagar, Raipur (C.G.) |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ADTPA6420G   |                      |  |
| (अपीलार्थी /Appellant)  | ..                   | (प्रत्यर्थी / Respondent)  |

|                                     |  |
|-------------------------------------|--|
| अपीलार्थी ओर से /Appellant by :     | Shri R. K. Baral, DR   |
| प्रत्यर्थी की ओर से/Respondent by : | None (Withdrawal Application dated<br>31.05.2021) &<br>Shri R. B. Doshi, C.A. (in ITA No.<br>133/RPR/2019) |

|   |            |
|---|------------|
| सुनवाई की तारीख / Date of<br><b>Hearing</b>     | 12/08/2021 |
| घोषणा की तारीख /Date of<br><b>Pronouncement</b> | 12/08/2021 |

## आदेश/ORDER

### **PER BENCH:**

The captioned appeals have been filed at the instance of the Revenue against the separate orders of the Commissioner of Income Tax (Appeals)-I, Raipur ('CIT(A)' in short), dated 14.02.2019 & 20.02.2019; respectively; arising in the penalty order dated 16.02.2018 (in ITA No.132/RPR/2019) passed by the Assessing Officer (AO) under s.271E of the Income Tax Act, 1961 (the Act) concerning AY 2012-13 & assessment order dated 19.12.2017 (in ITA No.133/RPR/2019) passed by the AO under s. 147 r.w.s. 143(3) of the Act concerning A.Y. 2010-11.

2. When the matters were called for hearing in the captioned Revenue's appeals, learned counsel for the assessee at the outset submitted that the designated authorities have already granted certificates electronically to the declarant assessee concerning the particulars of the tax arrears and the amount payable in prescribed Form-3 notified in 'Vivad se Vishwas Scheme, 2020' (VSV) read with Rules framed thereunder. The learned counsel accordingly submitted that they do not seek to defend the said appeals owing to exercise of option for availing VSV Scheme, and consequently urged that assessee's request for closure of Revenue's appeals may please be granted.

3. The Id. Departmental Representative for the Revenue stated that he has no objection to withdraw its appeals having regard to the applications from both assessee to avail the ongoing scheme.

4. In the light of written requests made on behalf of the captioned assessee, both the appeals of Revenue are dismissed *in*

*limine*. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any reasons, then the Revenue will be at liberty to seek restoration of original appeals for hearing before ITAT in accordance with law.

5. In the result, both captioned appeals of Revenue are dismissed *in limine*.

**This Order pronounced in Open Court on 12/08/2021**

Sd/-  
(PAWAN SINGH)  
JUDICIAL MEMBER  
Raipur: Dated 12/08/2021

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

True Copy

S. K. SINHA

**आदेश की प्रतिलिपि अग्रेषित ! Copy of Order Forwarded to:-**

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर /  
DR, ITAT, RAIPUR
6. गार्ड फाइल / Guard file.

By order,

Sr. Private Secretary  
ITAT, Raipur (on Tour)