

**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.250/ASR/2017

निर्धारण वर्ष / Assessment Years : 2009-10

Shri Kuldip Singh, S/o Guljar Singh Vill & Po. Mohem, Jalandhar	बनाम	The ITO Nakodar
स्थायी लेखा सं./PAN NO: APLPS1204C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA No. 105/ASR/2020

निर्धारण वर्ष / Assessment Year : 1997-98

Shri Vipam Kumar Ohri, H.No. 213, First Floor, Sector 40A Chandigarh	बनाम	The ITO Gurdaspur
स्थायी लेखा सं./PAN NO: AABP06035C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Shri Dinesh Gupta, DR

सुनवाई की तारीख/Date of Hearing : 01/09/2021

उद्घोषणा की तारीख/Date of Pronouncement : 01/09/2021

आदेश/Order

PER BENCH:

These are the appeals by the Assessee against the separate orders of different Ld. CIT(Appeals) at various stations as per following details:

Sl.No.	Appeal No.	Name of Case	CIT(Appeal / s)	Order dt.
1.	ITA No. 250/ASR/2017	Shri Kuldip Singh	CIT(A)-2, Jalandhar	28/02/2017
2.	ITA No. 105/ASR/2020	Shri Vipam Kumar Ohri	CIT(A)-2, Amritsar	08/01/2020

2. During the course of hearing nobody was present on behalf of the assessee. However the applications have been furnished by the assessees for withdrawal of these appeals by stating there in that the assessees have availed immunity benefit under the

Vivad Se Vishwas Scheme Act 2020 and Form No. 3 have been issued by the Department.

3. Ld. DR did not object if the appeals of the assesseees are dismissed as withdrawn.

4. In the present case, it is noticed that the assesseees have availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has since issued Form No. 3/5, in response to the applications filed by the assesseees, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, the details of above said certificates are as under:

Sl.No.	Appeal No.	Name of Case	Certificate No.
1.	ITA No. 250/ASR/2017	Shri Kuldip Singh	441333560040820
2.	ITA No. 105/ASR/2020	Shri Vipin Kumar Ohri	230205950280121

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 In view of the above the appeals of the assesseees are dismissed as withdrawn.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 01/09/2021

Sd/-
आर.एल. नेगी
(R.L. NEGI)
न्यायिक सदस्य/ Judicial Member
AG
Date: 01/09/2021

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