

**आयकर अपीलीय अधिकरण, पणजी न्यायपीठ, पणजी**

**IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI, BENCH PANAJI**

श्री ललित कुमार, न्यायिक सदस्य एवं डॉ मीठा लाल मीना, लेखा सदस्य के समक्ष ।  
**BEFORE SHRI LALIET KUMAR, JM AND DR. MITHA LAL MEENA, AM**

**ITA Nos.47 to 50/PAN/2018**  
**(AY: 2006-07, 2008-09, 2009-10, 2010-11,)**

Mahendra Naik Gaunekar, D-2, Mount Unique Altinho Panaji, Goa PAN : ABDPN 5971 F	Vs	ITO, Ward-1(2), Panaji, Goa
निर्धारिती की ओर से /Assessee by	:	Ms.Esha Dukle, Advocate
राजस्व की ओर से /Revenue by	:	Shri Sourabh Nayak, Sr. DR

**AND**

**ITA Nos.51 to 54/PAN/2018**  
**(AY: 2008-2009)**

Smt. Sonali M. Naik Gaunekar, D-2, Mount Unique, Altinho, Panaji-Goa PAN : AEXPG 6959 D	Vs	ITO, Ward-2(3), Panaji, Goa
निर्धारिती की ओर से /Assessee by	:	Ms.Esha Dukle, Advocate
राजस्व की ओर से /Revenue by	:	Shri Sourabh Nayak, Sr. DR

**AND**

**ITA No. 173 & 174/PAN/2018**  
**(AY: 2007-2008)**

Shri Raneshardesai Wamanrao Udaisingh, S-3, Rajvihar, Near Power house Aquem Alto Margao, Goa. PAN : AAKPU 0049 H	Vs	ITO, Ward-3, Margao, Goa
निर्धारिती की ओर से /Assessee by	:	Shri D.E.Robinson, Advocate
राजस्व की ओर से /Revenue by	:	Shri Sourabh Nayak, Sr. DR

**AND**

**ITA Nos.355 to 358/PAN/2017**  
**(AY: 2012-2013-2015-2016)**

DCIT, CC, Ballari-583104	Vs	Nagappa Devappa Waddar, No.2-12-32/6/54, Sri Naga Nilaya, Friends Colony, Gulbarga Road, lingasuguru, Raichur-584122 PAN : ABEPN 0127 G
निर्धारिती की ओर से /Assessee by	:	Ms. Sunaiana Bhatia, CA
राजस्व की ओर से /Revenue by	:	Shri Sourabh Nayak, Sr. DR

**AND**  
**ITA No.114/PAN/2017 &**  
**IT(SS)A No.39/PAN/2017**  
**(AY: 2011-2012)**

Sri Nagappa D Waddar, Anjaneya Nilaya, At: Post, Vajjal, Taluk Surpur, Dist: Yadgir PAN : ABEPN 0127 G	Vs	ACIT, CC-1, Belgaum
निर्धारिती की ओर से /Assessee by	:	Ms. Sunaiana Bhatia
राजस्व की ओर से /Revenue by	:	Shri Sourabh Nayak, Sr.DR

**AND**  
**ITA No. 117 & 118/PAN/2018**  
**(AY: 2013-2014 & 2014-2015)**

Shri Mahalaxmi Urban Co Operative Credit Bank limited, Mahaveer Street, Raviwarpeth, Gokak, Dist-Belagavi PAN : AAAAS 5628 R	Vs	ITO, Ward-2(3), Panaji, Goa
निर्धारिती की ओर से /Assessee by	:	Shri Pramod Vaidhya, Advocate
राजस्व की ओर से /Revenue by	:	Shri Sourabh Nayak, Sr. DR

**AND**  
**ITA No. 127/PAN/2018**  
**(AY: 2013-2014)**

M/s Abdulla Associates, 4986, Joshi Galli, Nipani, Belgaum-591237 PAN : AADFA 3110 A	Vs	Pr.CIT, Belagavi, Karnataka
निर्धारिती की ओर से /Assessee by	:	Shri Pramod Vaidhya, Advocate
राजस्व की ओर से /Revenue by	:	Shri Sourabh Nayak, Sr. DR

**AND**  
**ITA No.197, 200 & 201 /PAN/2018**  
**(AY: 2001-2002, 2004-2005 & 2005-2006)**

Shri Bahubali Alias Sunil Sukumar Jolapure, "Sunil Nest", 1/B, Virgincar Classic, Near Maruti Mandir, Devarlim, Margao-Goa PAN : ADSPB 6155 G	Vs	ITO, Ward-3, Margao, Goa
निर्धारिती की ओर से /Assessee by	:	Shri D.E.Robinson, Advocate
राजस्व की ओर से /Revenue by	:	Shri Sourabh Nayak, Sr.DR

**AND**  
**IT(SS)A No.10/PAN/2018**  
**ITA No.15 to 17/PAN/2019**  
**(AY: 2012-2013 & 2008-2009 to 2010-2011)**

Lyndon Socorro Monteiro House No.71, Dignem, Verna, Salcete, Goa PAN : AJVPM 9679 H	Vs	Pr.CIT, Central, Bangalore/ DCIT, Central Circle, Panaji
निर्धारिती की ओर से /Assessee by	:	Ms. Eesha Dukle, Advocate
राजस्व की ओर से /Revenue by	:	Shri Saurabh Nayak, Sr.DR

**AND**  
**ITA Nos.269/PAN/2019**  
**(AY: 2012-2013)**

The ITO, Ward-2(1), Belagavi	Vs	Smt. Kavita R. Kataria, 1 <sup>st</sup> Floor, Samsukha Complex, Khade Bazaar, Belagavi PAN : AJSPK 7607 E
राजस्व की ओर से /Revenue by	:	Shri Saurabh Nayak, Sr.DR
निर्धारिती की ओर से /Assessee by	:	None

**AND**  
**ITA Nos.270/PAN/2019**  
**(AY: 2012-2013)**

The ITO, Ward-2(1), Belagavi	Vs	Smt. Sunita S. Kataria, 1 <sup>st</sup> Floor, Samsukha Complex, Khade Bazaar, Belagavi PAN : AJSPK 7607 E
राजस्व की ओर से /Revenue by	:	Shri Saurabh Nayak, Sr.DR
निर्धारिती की ओर से /Assessee by	:	None

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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सुनवाई की तारीख / Date of Hearing	:	05/10/2021
घोषणा की तारीख/Date of Pronouncement	:	07/10/2021

**आदेश / O R D E R**

**Per Bench :**

The above appeals have been filed by the different assesseees as well as the department for the different assessment years under consideration.

2. Out of the above appeals, two appeals i.e. ITA Nos.117 & 118/PAN/2018 are barred by limitation of 7 days. In this regard, the assessee has filed an application for condonation of delay along with affidavit. Learned. DR has no objection for condoning the delay of 7 days in both the appeals. Considering the application of assessee along with affidavit filed for condonation of delay, we condone the delay of 7 days in both the appeals.

3. At the outset, on perusal of the record, we found that the assessees in their respective appeals and the department in its respective appeals have filed the declarations in Form No.1 and Form No.2 and the Designated Authority has issued the certificate in Form No.3 as per Section 5(1) of the Scheme accepting the assessee's declaration under the same Scheme. Ld. DR has no objection to the submission made by the Id. AR of the assessee in this regard.

4. On perusal of the documents placed on record of the Tribunal, especially the fact that the present assessees in their respective appeals and the department in its respective appeals have duly complied with the necessary requirement under the Vivad Se Vishwas Scheme, 2020, the permission as sought is granted and these appeals appeal of the assessees and revenue are dismissed treating the same as withdrawn.

5. However, the aforesaid decision is subject to caveat that the case disputed relating to tax arrears for the caveat assessment year is not ultimately resolved in terms of the Act, the revenue and the assessee shall be at liberty to approach the Tribunal for the reinstatement of the

respective appeals and the Tribunal shall consider such consideration as per law.

6. In the result, the appeals filed by the assesseees and revenue are dismissed as withdrawn

Order pronounced in the open court on 07/10/ 2021.

Sd/-

(ललित कुमार)

(LALIET KUMAR)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(डॉ मीठा लाल मीना)

(DR. MITHA LAL MEENA)

लेखा सदस्य / ACCOUNTANT MEMBER

**पणजी/Panaji**; दिनांक Dated 07/10/2021

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **पणजी** / DR,  
ITAT, Panjaji
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, पणजी/ITAT, Panaji