

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND  
SHRI GEORGE GEORGE K., JUDICIAL MEMBER**

ITA Nos. 3340 & 3341/Bang/2018
Assessment Years: 2011-12 & 2012-13

Smt. Anasuya S. Pail H.No.37A, Satya Garden, 2 <sup>nd</sup> Cross, Rajatagiri Dharwad 580 025  <b>PAN NO : AGAPP7314C</b>	<b>Vs.</b>	Pr. CIT Hubballi
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Vijaykumar A., A.R.
<b>Respondent by</b>	:	Shri Binod Kumar Singh, D.R.

<b>Date of Hearing</b>	:	02.11.2021
<b>Date of Pronouncement</b>	:	02.11.2021

**O R D E R**

**PER BENCH:**

These two appeals filed by the assessee against the order of Principal CIT, Hubballi for the assessment years 2011-12 & 2012-13.

2. The appeals are barred by limitation by 588 days. The assessee has filed an affidavit dated 12.2.2021 requesting the bench to condone the delay explaining that the delay was occurred as the assessee was not feeling well and could not attend to office for the purpose of filing the appeals and to collect the materials/documents

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required for filing the appeals and she could not even meet her counsel to give instructions for filing the appeals which resulted in a marginal delay in filing the above appeals. Hence, the present appeals came to be filed by the assessee before the Tribunal. The assessee has filed the affidavit furnished by Shri K. Mallahara Rao, Advocate. Accordingly, we are of the view that there is reasonable cause for the delay in filing appeals before the Tribunal. Accordingly, we condone the delay and admit the appeals.

3. The Ld Counsel for the assessee has furnished a letter stating that the assessee has opted to settle the dispute under Direct Tax Vivad Se Vishwas Act for settlement of the dispute by filing Form No.1 & 2 and has also received Form No.3. The Ld A.R submitted that the assessee is awaiting Form No.5. Accordingly the Ld A.R submitted that the assessee wishes to withdraw the appeals. The Ld A.R submitted that the assessee may be given liberty to seek recall of the order, if something goes wrong.

4. The Ld D.R did not object to the prayer made by the assessee.

5. We heard the parties and perused the record. Since the assessee has opted to settle the dispute under Direct Tax Vivad Se Vishwas Act, 2020, we are of the view that no purpose will be served in keeping this appeal pending. Accordingly we dismiss the appeals of the assessee as withdrawn. However, the assessee is given liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

6. In the result, the appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open court on 2<sup>nd</sup> Nov, 2021

**Sd/-**  
**(George George K.)**  
**Judicial Member**

**Sd/-**  
**(Chandra Poojari)**  
**Accountant Member**

Bangalore,  
Dated 2<sup>nd</sup> Nov, 2021.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**