

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

**BEFORE SHRI N. V. VASUDEVAN, VICE PRESIDENT AND
SHRI B. R. BASKARAN, ACCOUNTANT MEMBER**

ITA Nos.2460 to 2462/Bang/2018
Assessment Years : 1997-98, 1998-99, 1999-2000

Shri. N. Syed Humayun, No.82, Chandana Apartments, Infantry Road, Bengaluru – 560 001. PAN : ABEPH 2795 Q	Vs.	DCIT, Circle – 8(1), Bengaluru.
APPELLANT		RESPONDENT
Assessee by	:	Shri. Pranav Krishna, Advocate
Revenue by	:	Shri. Swaroop Mannava, JCIT(DR)(ITAT), Bengaluru
Date of hearing	:	16.11.2021
Date of Pronouncement	:	16.11.2021

ORDER

Per N. V. Vasudevan, Vice President:

These are appeals filed by the assessee against the order dated 18.05.2018 of CIT(A)-2, Bengaluru, relating to Assessment Years 1997-98 to 1999-2000.

2. The assessee has moved an application in which it is stated that the assessee has opted for the Vivad Se Vishwas Scheme, 2020. It is submitted that the assessee has received Forms 1 to 4 and Form 5 is pending.

3. In the course of hearing, it was the proposition put forward by the Bench that under these facts, the appeals of the assessee may be dismissed as withdrawn and liberty may be granted to the assessee to approach this

Tribunal for recall of this order under section 254(2) of the Act in case the assessee finally opts out of Vivad Se Vishwas Scheme, 2020. In reply, it was submitted by learned AR of the assessee that if the liberty is granted to the assessee, then we have no objection about dismissal of the appeals as withdrawn.

4. The appeals are accordingly dismissed as withdrawn. The assessee is however at liberty to seek recall of this order in case the assessee is not able to settle the dispute under the Scheme.

5. In the result, assessee's appeals are dismissed.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(B. R. BASKARAN)
Accountant Member

Sd/-

(N. V. VASUDEVAN)
Vice President

Bangalore,

Dated: 16.11.2021.

/NS/*

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

By order

Assistant Registrar,
ITAT, Bangalore.