

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AMRITSAR BENCH, "SMC" AMRITSAR**

(VIRTUAL COURT)

BEFORE: SHRI. N.K.SAINI, VICE PRESIDENT

ITA No.180/Asr/2019
Assessment Year: 2015-16

M/s Jeevan Petroleum Suchi Pind, Bye Pass, Opp. Indian Oil, Depot, Jalandhar	Vs	The ITO Ward-2(2), Jalandhar
PAN NO: AAIFJ5998C		
Appellant		Respondent

Assessee by : Shri Surinder Mahajan, CA
Revenue by : Shri S.M. Surendranath, Sr. DR

Date of Hearing : 12/11/2021
Date of Pronouncement : 12/11/2021

Order

PER N.K. SAINI, VICE PRESIDENT

This is an appeal filed by the Assessee against the order of the Ld. CIT(A)-1, Jalandhar dt. 28/12/2018.

2. Registry has pointed out that the appeal of the assessee is belated by One day and the defect memo was issued. In response to that the assessee vide application dt. 28/05/2019 submitted as under:

Re:- M/s Jeevan Petroleum (PAN: AAIFJ5998C)
Suchi Pind, Bye Pass, Opp Indian Oil Depot, Jalandhar.
Appeal Against Order u/s. 143(3) of the Income Tax Act, 1961
A.Y. 2015-16
Application for condemnation of delay.

Respected Sirs,

1. That appeal order passed by CIT(A) in respect of appeal against order u/s 143(3) of the Act was received on 11.01.2019 and appeal has been filed on 13.03.2019 which has resulted in delay of one day in filing of appeal as detailed below:

Particulars	Date
Order of CIT(A) received on	11.01.2019
Due date of filling of appeal	12.03.2019
Date of sending of appeal through speed Post no. EP514357309IN	06.03.2019

Date of receiving documents at ITAT, Amritsar i.e. date of filling of appeal	13.03.2019
Total delay in filling of appeal after due date	1 Day

2. That appeal was sent through speed post on 06.03.2019 much before due date of filing of appeal before the Honourable ITAT. Delay of one day in filing the appeal has occurred because of postal delays.

3. That my affidavit conforming these facts is enclosed herewith.

Under the circumstances, I would request you to please Condon the delay of 1 day in filing of appeal since there is reasonable cause in not filing the appeal in time & oblige.

Thanking You,
Yours faithfully,
For Jeevan Petroleum
Sd/-
(Balkar Singh)
Partner

3. During the course of hearing the Ld. Counsel for the assessee reiterated the contents of the aforesaid application and requested that the delay may be condoned.

4. The Ld. DR could not controvert the aforesaid contention of the Ld. Counsel for the Assessee.

5. After considering the submissions of both the parties and the material available on the record, I am of the view that the delay of 1 day in filing the appeal by the assessee was beyond his control. Therefore the same is condoned and the appeal is admitted.

6. During the course of hearing Ld. Counsel of the Assessee has furnished an application for withdrawal of this appeal stating therein as under:

*Re: Application for withdrawal of appeal in the case of Jeevan Petroleum
PAN: AAIFJ5998C-AY 2015-16*

Sir,

*With reference to above, I hereby withdraw appeal with Acknowledgment no ITA
180/ASR/2019*

Since I have received DTVS Form no. 3. Copy enclosed

You are requested to please issue certificate of withdrawal of appeal so that further action can be taken.

Thanking you,

Yours faithfully,

Sd/-

Sukhwinder Kaur Bal

7. In the present case, it is noticed that the assessee has availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has since issued Form 3 bearing certificate no. 132717440080121, in response to the application filed by the assessee, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeal of the assessee is to be dismissed as withdrawn.

8. The Ld. DR did not object if appeal of the assessee is dismissed as withdrawn.

9. In view of the above the appeal of the assessee is dismissed as withdrawn.

(Order pronounced on 12/11/2021)

**Sd/-
(N.K. SAINI)
VICE PRESIDENT**

AG

Date: 12/11/2021

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