

**IN THE INCOME TAX APPELLATE TRIBUNAL, JABALPUR BENCH,  
JABALPUR**  
(through Virtual Hearing)

BEFORE SH. SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER &  
SH. MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER

ITA Nos. 235 to 237/JAB/2015  
Assessment Years: 2011-12 to 2013-14

Skyline Agro Pvt. Ltd., 191, Kotwali Ward, Jabalpur (M.P.)  [PAN: AAGCS 4835G]  (Appellant)	vs.	Income Tax Officer (TDS)-1 Jabalpur (M.P)     (Respondent)
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Appellant by	Sh. Rahul Bardia, FCA
Respondent by	Sh. M. Dayasagar, CIT(DR)
Date of hearing	02/02/2022
Date of pronouncement	02/02/2022

**ORDER**

Per Bench

This is a set of three appeals by the Assessee-company, agitating its' assessments under sections 201 and 201(1A) of the Income Tax Act, 1961 ('the Act' hereinafter) for three consecutive years, being assessment years 2011-12 to 2013-14, on being unsuccessful in first appeal. The appeals raising common issues, were fixed for hearing and, accordingly, heard together, as was also the case before the first appellate authority.

2. At the outset, it was submitted by Sh. Bardia that the assessee-appellant has opted for the settlement of it's tax dispute/s under reference under the Vivad Se Vishwas Scheme, 2020 of the Government of India. Though the Certificate in Form 5, signifying the full and final settlement of the tax under dispute, issued

under section 5(2) read with section 6 of the Direct Taxes Vivad Se Vishwas Act, 2020, has not been issued yet by the Revenue, marking the closure of the process, the same is only due to some technical issues being faced. The assessee's applications under the said Act stand accepted and approved by the competent authority there-under. The instant appeals, he would request, be therefore permitted to be withdrawn. On an inquiry by the Bench, he clarified that all the obligations under the said Act have been complied with by the assessee, who has paid the tax as required and also filed and uploaded Form 4 on the Revenue's E-portal.

3. We have heard the parties. Though the process of settlement under the DTVSV Act has yet not been finalized, it is clear that the assessee/s does not intend to prosecute its' appeal/s, a statutory right granted under the Act, but to settle his tax dispute/s following the alternate dispute resolution route, having completed all the processes in this regard. The said Act in fact itself provides for an automatic vacation of the relevant appeal on the tax dispute being settled thereunder. There was, accordingly, and only understandably so, no objection to Sh. Bardia's request by Sh. Dayasagar, the ld. CIT-DR. We accordingly have no hesitation in permitting withdrawal of the said appeals, which are rendered not maintainable before the Tribunal, even as liberty for moving the Tribunal is hereby granted where for any reason the assessee's application/s under the DTVsV Act do not reach its logical end.

4. In the result, the captioned appeals are dismissed as not maintainable.

*Order pronounced in the open court on February 02, 2022*

Sd/-  
(Manomohan Das)  
Judicial Member

Sd/-  
(Sanjay Arora)  
Accountant Member

Dated: 02/02/2022

Copy of the Order forwarded to:

1. The Appellant: Skyline Agro Pvt. Ltd., 191, Kotwali Ward, Jabalpur
2. The Respondent: Income Tax Officer (TDS -1), Jabalpur
3. The Pr. CIT-1, Jabalpur
4. The CIT(A)-1, Jabalpur
5. The Sr. DR, ITAT, Jabalpur
6. Guard File

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