

**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 No.93/JAB/2018  
Assessment Year: 2015-16

Priyank Mehta Jabalpur  [PAN: AQUPM 9369E]  (Appellant)	vs.	Assistant Commissioner of Income Tax, Circle -1(1), Jabalpur   (Respondent)
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Appellant by	Sh. Sapan Usrethe, Advocate
Respondent by	Sh. S.K. Halder, Sr. DR
Date of hearing	08/02/2022
Date of pronouncement	08/02/2022

**ORDER**

**Per Bench**

This is an Appeal by the Assessee, agitating his assessment under section 143(3) of the Income Tax Act, 1961 ('the Act' hereinafter) dated 28/12/2017 for assessment year (AY) 2015-16, on being unsuccessful in first appeal.

2. At the outset, it was submitted by Sh. Bardia, the Id. counsel for the assessee, 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 application under the said Act stands accepted and approved by the competent authority there-under. The

instant appeal, he would request, be therefore permitted to be withdrawn.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 does not intend to prosecute its' appeal/s, a statutory right granted under the Act, but to settle its' 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. Halder, the ld. Sr. DR. We accordingly have no hesitation in permitting withdrawal of the instant appeal, which is rendered not maintainable before the Tribunal, even as liberty for moving it is hereby granted where for any reason the assessee's application under the DTVsV Act does not reach its logical end.

4. In the result, the captioned appeal is dismissed as not maintainable.

*Order pronounced in the open court on February 08, 2022*

Sd/-  
(Manomohan Das)  
Judicial Member

Sd/-  
(Sanjay Arora)  
Accountant Member

Dated: 08/02/2022

Copy of the Order forwarded to:

1. The Appellant: Sh. Priyank Mehta, M-2, Rajul Arcade, Russel Chowk, Jabalpur (M.P.)
2. The Respondent: Asstt. CIT, Circle-1(1), Jabalpur
3. The Principal CIT-1, Jabalpur
4. The CIT(Appeals)-1, Jabalpur
5. The Sr. DR, ITAT, Jabalpur
6. Guard File

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