

**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/2016
Assessment Year: 2010-11

City Hospital & Research Centre Pvt. Ltd., Jabalpur [PAN: AADCC 3383N]	vs.	Assistant Commissioner of Income Tax, Circle -2(1), Jabalpur
(Appellant)		(Respondent)

Appellant by	None (written request)
Respondent by	Sh. P. K. Mishra, CIT-DR
Date of hearing	16/02/2022
Date of pronouncement	16/02/2022

ORDER

Per Bench

This is an Appeal by the Assessee-company, agitating its' assessment under section 153A r/w 143(3) dated 28/3/2014 of the Income Tax Act, 1961 ('the Act') for assessment year (AY) 2010-11, on being unsuccessful in first appeal; the first appellate authority having allowed part relief on 16/3/2016.

2. None appeared for the assessee-appellant, even as there is a request for permission to withdraw the appeal on record on the ground that the assessee has since opted for the settlement of it's tax dispute/s under reference under the Vivad Se Vishwas Scheme, 2020 of the Government of India. Enclosed along with is Form 3 dated 28/01/2021 issued by the competent authority upon verifying the details, as well as the challan (dated 20/4/2021) for deposit of tax as specified therein.

3. We have heard the party before us. Though the process of settlement under the DTVSV Act has yet not been finalized inasmuch as Form 5, signifying so, has apparently not been issued yet, it is clear that the assessee does not intend to prosecute its' instant appeal, 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 the assessee's request by Sh. Mishra, the Id. CIT-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 16, 2022

Sd/-
(Manomohan Das)
Judicial Member

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 16/02/2022

Copy of the Order forwarded to:

1. The Appellant: M/s City Hospital & Research Centre Pvt. Ltd., 21/2, North Civil Lines, Jabalpur (M.P.)
2. The Respondent: Assistant CIT Circle-2(1), Jabalpur
3. The Principal CIT-2, Jabalpur
4. The CIT(Appeals) -2, Jabalpur
5. The Senior DR, ITAT, Jabalpur
6. Guard File

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