



आयकरअपीलीय न्यायाधिकरण पणजी न्यायपीठ में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
PANAJI BENCH, PANAJI

(Through Virtual Court at Raipur)

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER
AND
SHRI JAMLAPPA D. BATTULL, ACCOUNTANT MEMBER

आयकरअपील सं. / ITA Nos. 263 & 264/PAN/2019
निर्धारण वर्ष / Assessment Years : 2010-11 & 2016-17

Shri Mallikarjun Credit Souharda Sahakari Ltd.
A/P Benadi, Taluka Chikodi,
Dist. Belagavi-591215, Karnataka.
PAN : AABAS 3055M

.....अपीलार्थी / Appellant

बनाम / V/s.

Income Tax Officer
Ward-1 Nipani, Karnataka

.....प्रत्यर्थी / Respondent

Appearances

Assessee by : None for the assessee
Revenue by : Shri Sourabh Nayak

सुनवाई की तारीख / Date of conclusive Hearing : 23/02/2022
घोषणा की तारीख / Date of Pronouncement : 23/02/2022

आदेश / ORDER

PER JAMLAPPA D. BATTULL, AM;

The present appeals filed by the appellant assessee are directed against the order of the Commissioner of Income Tax- Appeals, Belgaum [for short "CIT(A)"] dt 19/06/2019 passed u/s 250 of the Income-tax Act, 1961 [for short "the Act"], which in turn ascended from the orders of Assessing Officer [for short "AO"] dt 27/11/2018 & 06/12/2018 passed u/s 143(3) of the Act, for assessment years [for short "AY"] 2010-2011 & 2016-17.



2. On this date of hearing, the departmental representative [for short “DR”] referring to the applications preferred by the assessee vide letter dt 02/11/2021 received by this Tribunal, entreated that appellant assessee has filed an application under **Direct Tax Vivad se Vishwas Act, 2020** [for short “VSVA”] against the assailed dispute as under;

Sr	Appeal No	Details of Form No 1 & Form 2 Filed	
		Date of filing	Acknowledgement/Receipt No
1	ITA/263/PAN/2019	29/12/2020	931631091291220
2	ITA/264/PAN/2019	29/12/2020	931695491291220

3. The applications of the appellant are prima-facie admitted by the designated authority under VSVA and a certificate in the form No 3 were issued as under;

Sr	Appeal No	Details of Form No 3 Received from Authority	
		Date of Receipt	Acknowledgement/Receipt No
1	ITA/263/PAN/2019	19/02/2021	268275730190221
2	ITA/264/PAN/2019	05/02/2021	242189620050221

4. It is stated that, in the light receipt of Form No 3 aforesaid, the assessee has filed a written application for withdrawal these appeals pending for adjudication before this Tribunal. The Ld DR, did not controvert the aforesaid factual position as brought before the bench during the course of hearing.

5. In view of the above, we dismiss these appeals as withdrawn, subject to a rider that, in the unlikely event, if the matter is not being resolved under the Vivad se Vishwas scheme for any reasons, the appellant assessee shall have the liberty to approach & revive these appeals through filing of Miscellaneous Applications [for short “MA”] within the applicable time limit under the provisions of the Act for the restoration.



6. Resultantly, both these appeals of the appellant are dismissed as withdrawn.

Order pronounced in Open Court on this Wednesday, 23rd day of February, 2022

Sd/-
RAVISH SOOD
JUDICIAL MEMBER

Sd/-
JAMLAPPA D. BATTULL
ACCOUNTANT MEMBER

रायपुर / RAIPUR; दिनांक / Dated : 23rd February, 2022

आदेश की प्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT (Appeals), Belgaum (Karnataka)
4. The Pr. CIT, Belgaum (Karnataka)
5. विभागीय प्रतिनिधि, आयकर अपीलीय न्यायाधिकरण, पणजी / DR, ITAT, Panaji Bench, Panaji.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,
// True Copy // निजीसचिव / Private Secretary

Sr	Event	Occurrence Date	Attributes
1	Draft dictated on	23/02/2022	Sr.PS/PS
2	Draft placed before author	24/02/2022	Sr.PS/PS
3	Draft proposed and placed before the second Member	24/02/2022	Ld JM
4	Draft discussed/approved by second Member	24/02/2022	Ld JM
5	Approved draft comes to the Sr. PS/PS	24/02/2022	Sr.PS/PS
6	Kept for pronouncement on	23/03/2022	Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the Asstt Registrar		
11	Date of dispatch of order		