

**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. 249 & 257/JAB/2018  
Assessment Year: 2015-16

Assistant Commissioner of Income Tax, Circle – Satna (M.P.)	vs.	Sh. Ashok Kumar Jain, Rewa (M.P.)  [PAN : ACO PJ 0785D]
(Appellant/Respondent)		(Appellant/Respondent)

Department by	Sh. Debashish Lahiri, CIT-DR
Assessee by	None (written request)
Date of hearing	23/02/2022
Date of pronouncement	23/02/2022

**ORDER**

**Per Bench**

These are cross appeals by the Revenue and the Assessee agitating the part allowance of the assessee's appeal contesting his assessment under section 143(3) of the Income Tax Act, 1961 ('the Act') dated 28/12/2017 for assessment year (AY) 2015-16 by the first appellate authority vide his order dated 18/9/2018.

2. Even as none appeared for and on behalf of the assessee when the appeals were called out for hearing, it is observed that the assessee has submitted an application on 21/2/2022 requesting for being permitted to withdraw the captioned appeals, as he had since opted for the settlement of his tax dispute/s under reference under the Vivad Se Vishwas Scheme, 2020 of the Government of India. Enclosed along with are Forms 1 to 5 issued under the Direct Tax

Vivaad se Vishwas Act, 2020 ('DTVsV Act') exhibiting the completion of the process of settlement of the tax dispute/s under reference.

3. We have heard the party before us. We have examined the Forms aforesaid, which clearly demonstrate the settlement of the tax dispute/s under reference following the alternate dispute resolution route. The said Act in fact itself provides for an automatic vacation of the relevant appeals on the tax dispute being settled thereunder. There was, accordingly, and only understandably so, no objection to the assessee's request by Sh. Lahirir, the CIT-DR, on being inquired in the matter. We accordingly have no hesitation in permitting withdrawal of the instant appeals, which are rendered not maintainable before the Tribunal.

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

*Order pronounced in the Open Court on February 23, 2022*

Sd/-  
(Manomohan Das)  
Judicial Member

Sd/-  
(Sanjay Arora)  
Accountant Member

Dated: 23/02/2022

Copy of the Order forwarded to:

1. The Appellant: Assistant Commissioner of Income Tax, Circle – Satna (M.P.)
2. The Respondent: Shri Ashok Kumar Jain, Indira Apartments, Flat No. 102, Kai Michael Road, Behind Jaslok Hospital, Mumbai 26
3. Pr. CIT-2, Jabalpur (M.P.)
4. CIT (Appeals)–1, Jabalpur(M.P.)
5. The CIT-DR, ITAT, Jabalpur (M.P.)
6. Guard File

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