



आयकर अपीलीय न्यायाधिकरण, रायपुर न्यायपीठ, रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

(Through Virtual Court at Raipur)

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

आयकर अपील सं. / ITA No. 157/BIL/2017
निर्धारण वर्ष / Assessment Year : 2010-11

M/s Bahubali Udyog,
21-A, Industrial Estate, Tifra,
Bilaspur(C.G)
PAN : AADFB8853F

.....अपीलार्थी / Appellant

बनाम / V/s.

Income Tax Officer-2(1),
Bilaspur, (C.G.)

.....प्रत्यर्थी / Respondent

Appearances

Assessee by : Shri Sunil Kumar Agrawal
Revenue by : Shri Shrivankumar Meena

सुनवाई की तारीख / Date of conclusive Hearing : 09/03/2022
घोषणा की तारीख / Date of Pronouncement : 09/03/2022

आदेश / ORDER

PER RAVISH SOOD, JM;

The present appeal filed by the appellant assessee is directed against the order of the Commissioner of Income Tax- Appeal, Bilaspur [for short “CIT(A)”] dt 27/03/2017 passed u/s 250 of the Income-tax Act, 1961 [for short “the Act”], which in turn ascended from the order of Assessing Officer [for short “AO”] dt 10/03/2016 passed u/s 143(3) of the Act, for assessment year [for short “AY”] 2010-11.



2. On this date of hearing, the learned counsel for the assessee [for short “AR”] referring to the application preferred by the assessee vide letter dt 07/03/2022 received by this Tribunal, entreated that, the appellant assessee has filed an application under **Direct Tax Vivad se Vishwas Act, 2020** [for short “**VSVA**”] against the assailed dispute tabulated as under;

Sr	Appeal No	Details of Form No 1		Details of Form No 3	
		Date of filing	Acknowledgement No	Date of Issue	Certificate No
1	ITA/157/BIL/2017	23/12/2020	-	31/12/2020	973200730311220

3. As apparent from the records that, the VSVA application of the appellant is prima-facie admitted by the designated authority under VSVA and the appellant has also filed Form No 4 confirming the withdrawal of connected pending appeals and placed on records the Form No 5 showcasing the discharge of disputed tax liabilities as under;

Sr	Appeal No	Details of Form No 4		Details of Form No 5	
		Date of filing	Acknowledgement No	Date of Issue	Acknowledgement No
1	ITA/157/BIL/2017	30/10/2021	-	19/01/2022	946994881190122

4. In view of the above, we dismiss the appeal as withdrawn, subject to a rider that, in the unlikely event, if the matter is not being resolved under the Vivad se Vishwas scheme for any reasons, the appellant assessee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 the appeal through filing of Miscellaneous Application [for short “**MA**”] within the applicable time limit under the provisions of the Act for the restoration.

5. Resultantly, the appeal of the appellant is dismissed as withdrawn.



Order pronounced in the Open Court on this Wednesday, 09th day of March,
2022.

Sd/-
JAMLAPPA D. BATTULL
ACCOUNTANT MEMBER

Sd/-
RAVISH SOOD
JUDICIAL MEMBER

रायपुर / RAIPUR; दिनांक / Dated : 09th March, 2022

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT (Appeals), Raipur (C.G.)
4. The Pr. CIT, Raipur (C.G.)
5. विभागीय प्रतिनिधि, आयकर अपीलीय न्यायाधिकरण, रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजीसचिव / Private Secretary