

**IN THE INCOME TAX APPELLATE TRIBUNAL
VARANASI CIRCUIT BENCH, VARANASI**

**BEFORE HON'BLE SH.VIJAY PAL RAO, JUDICIAL MEMBER
AND
HON'BLE SH. RAMIT KOCHAR, ACCOUNTANT MEMBER**

**ITA Nos.62,63,94&95/VNS/2019
AYs: 2008-09, 2009-10, 2011-12 & 2012-13**

Sachit Hospital Pvt. Ltd., 271C Opposite Bismil Park, Civil Lines, Gorakhpur, U.P. PAN-AAHCS3945G TAN-ALDS02773D	v.	Joint Commissioner of Income Tax (TDS), Allahabad Range, Allahabad
(Appellant)		(Respondent)

Appellant by:	None
Respondent by:	Sh. A.K. Singh, Sr. DR
Date of hearing:	26.05.2022
Date of pronouncement:	26.05.2022

ORDER

PER BENCH:

These four appeals by the assessee are directed against the four separate orders of the CIT(A) all dated 25.10.2018 arising from the penalty order passed under section 272A(2)(k) of the Income Tax Act for the Assessment Years 2008-09, 2009-10, 2011-12 & 2012-13.

2. The assessee has filed an application for withdrawal of these appeals and submitted that the assessee has opted for Vivad Se Vishwas Scheme, 2020 to settle the dispute arising from the penalty order in question. The assessee has filed copies of the Form No. 4 for these four years. The learned DR was directed to verify from the Assessing Officer about the status of the settlement of dispute under Vivad Se Vishwas Scheme, 2020 and particularly regarding Form No. 4 as claimed by the assessee.

3. The learned DR has confirmed the fact that the assessee has opted for Vivad Se Vishwas Scheme, 2020 and already filed Form No. 4 alongwith the

payment of tax dated 8th March, 2022. The learned DR has also filed copies of Form No. 4 as filed by the assessee which is available on the record of the Department and therefore, the Form No. 4 filed by the assessee in respect of these four years are admitted by the Department. Since Form No. 5 is yet to be issued therefore, the learned DR has submitted that the request of the assessee may be accepted but subject to the liberty to the parties to revive these appeals in case the tax dispute is not finally settled under Vivad Se Vishwas Scheme, 2020.

4. Having considered the request of the assessee for withdrawal of the appeal as well as submissions of the learned DR, we note that the assessee had opted for Vivad Se Vishwas Scheme, 2020 to settle the tax dispute arising from penalty order passed under section 272A(2)(k) of the Act. Though the assessee has already filed Form No. 4 and paid the tax however, the Form No. 5 is yet to be issued. Therefore, in the facts and circumstances of the case and in the interest of justice, we allow the request of the assessee to withdraw the present appeal and the same are dismissed as withdrawn with liberty to the parties to get these four appeals revived in case the tax dispute is not finally settled under the Vivad Se Vishwas Scheme, 2020.

5. In the result, the appeals in ITA Nos. 62,63,94&95/VNS/2019 are dismissed being withdrawn as the tax dispute is settled under Vivad Se Vishwas Scheme, 2020.

Order pronounced in the open Court on conclusion of hearing on 26.05.2022.

Sd/-

[RAMIT KOCHAR]
ACCOUNTANT MEMBER
DATED: 27/05/2022
Varanasi
Sh

Sd/-

[VIJAY PAL RAO]
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant- Sachit Hospital Pvt. Ltd.,
2. Respondent-JCIT(TDS), Allahabad
3. CIT(A),Varanasi
4. CIT
5. DR

By order
Sr. P.S.

