

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA No.667/PUN/2019

निर्धारण वर्ष / Assessment Year : 2015-16

DCIT, Ichalkaranji Circle, Ichalkaranji	Vs.	Rajendra Neminath Shete (HUF) Mahaveer Nagar, A/p Hupari, Tal – Hatkanangale, Dist – Kolhapur – 416203 PAN: AACHR9687J
Appellant		Respondent

ITA No.668/PUN/2019

निर्धारण वर्ष / Assessment Year : 2015-16

DCIT, Ichalkaranji Circle, Ichalkaranji	Vs.	Rajendra Neminath Shete Mahaveer Nagar, A/p Hupari, Tal – Hatkanangale, Dist – Kolhapur – 416203 PAN: ACZPS8515P
Appellant		Respondent

Assessee by None  
Revenue by Shri M.G. Jasnani

Date of hearing 06-07-2022  
Date of pronouncement 07-07-2022

आदेश / ORDER

PER S.S. GODARA, JM :

These Revenue's twin appeals for assessment year 2015-16  
arise against the CIT(A)-2, Kolhapur's separate orders; both dated

11.02.2019 passed in case Nos.Ich/CIT(A)-2/85/2017-18 and Ich/CIT(A)-2/86/2017-18; respectively involving proceedings under Section 143(3) of the Income Tax Act, 1961, in short 'the Act'.

2. It emerges at the outset that these assesseees have filed two separate letters as follows:

*"I am in receipt of your above mentioned notice, my case has been fixed for hearing on 06/07/2022.*

*In this connection it may kindly be noted that –*

*I have filed the declaration to Designated Authority PCIT, PUNE-1 in accordance with the provisions of the DIRECT TAX VIVAD SE VISHWAS 2020 and Form 5 i.e. ORDER FOR FULL AND FINAL SETTLEMENT OF TAX ARREAR UNDER SECTION 5(2) READ WITH SECTION 6 OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020 (3 OF 2020) THE DIRECT TAX VIVAD SE VISHWAS RULES, 2020, has also been received, copy of which is enclosed herewith.*

*As such issue involved in this Appeal stands settled under the Vivad Se Vishwas Scheme, 2020.*

*Please make note of the same in your record."*

3. The department has fair enough in not opposing to the assessee's foregoing averments. Rejected accordingly.

4. These Revenue's appeal are dismissed as withdrawn in foregoing terms. A copy of this common order be placed in the respective case files.

Order pronounced in the Open Court on 7<sup>th</sup> July, 2022.

Sd/-  
**(DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(S.S. GODARA)**  
**JUDICIAL MEMBER**

पुणे Pune; दिनांक Dated : 7<sup>th</sup> July, 2022  
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-2, Kolhapur
4. The Pr.CIT-2, Kolhapur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" /  
DR 'B', ITAT, Pune
6. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	06-07-2022	Sr.PS
2.	Draft placed before author	07-07-2022	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		