

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH, JABALPUR**

BEFORE SHRI SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER &
SHRI MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER

I.T.A. Nos. 190 to 192/JAB/2018
(Asst. Years: 2004-05 to 2006-07)

Income Tax Officer, Ward-1(1), Jabalpur.	vs.	Mishra Builders, Chiranjeev Anand Colony, Baldeobagh, Jabalpur (MP) [PAN : AAHFM 5089 J]
(Appellant)		(Respondent)

Revenue by : Shri Ravi Mehrotra, Sr. DR
Assessee by : Ms. Darshana Jain, FCA
Date of hearing : 03/08/2022
Date of pronouncement : 03/08/2022

ORDER

Per Bench:

This is a set of three Appeals by the Revenue agitating the allowance of the assessee's, a firm in construction business, appeals contesting it's assessments under sections 147 read with section 143(3) of the Income Tax Act, 1961 ('the Act' hereinafter) for three consecutive years, being assessment years 2004-05 to 2006-07, by the first appellate authority, vide his orders of even date, i.e., 26/06/2018.

2. The Revenue's appeals were dismissed by the Tribunal in the first instance u/s. 268A of the Act as unmaintainable vide it's combined order dated 23/08/2019. However, subsequently, the same were recalled by it on being moved by the Revenue, vide it's order dated 31/05/2022 (in MA Nos. 23-25/JAB/2019).

3. At the very outset, it was informed by the Id. counsel for the assessee, Ms. Jain, that the assessee has since opted for the settlement of it's dispute under

reference under the Direct Tax Vivad Se Vishwas Act, 2020, having also made payment of the disputed tax. Toward the same, Form-5, issued under rule 7 of the Direct Tax Vivad Se Vishwas Rules, 2020, signifying the full and final settlement of the tax arrears under the said Act, for all the years, enclosed along with the assessee's application dated 01/08/2022 requesting for withdrawal of the Revenue's appeals on that basis, were adverted to by her. The same stand perused to find the same in order.

4. Under the circumstances, we have no hesitation in, accepting the assessee's said request, dismiss the Revenue's appeals as withdrawn/vacated, to which fairly no objection was raised by the Id. Sr. DR during hearing. We decide accordingly.

5. In the result, the Revenue's appeals are dismissed as withdrawn/incompetent.

Order Pronounced in open Court on August 03, 2022

Sd/-
(Manomohan Das)
Judicial Member

Sd/-
(Sanjay Arora)
Accountant Member

Date: 03/08/2022

vr/-

Copy to:

1. The Revenue: ITO, Ward-1(1), Jabalpur.
2. The Assessee: Mishra Builders, Chiranjeev Anand Colony, Baldeobagh, Jabalpur (MP)
3. The Principal CIT-1, Jabalpur (MP)
4. The CIT(Appeals)-1, Jabalpur.
5. The Sr. D.R., ITAT, Jabalpur.
6. Guard File.

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Jabalpur.