

आयकर अपीलीय अधिकरण न्यायपीठ “एक-सदस्य” मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH “SMC”, RAIPUR**

**श्री रवीश सूद, न्यायिक सदस्य के समक्ष  
BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER**

**आयकर अपील सं./ ITA No.137/RPR/2019**

**निर्धारण वर्ष / Assessment Year : 2014-15**

Steel Employees Welfare Association,  
Bhilai Steel Plant, Old Health Centre,  
Sector-5, Bhilai (C.G.)  
PAN : AAGAS2940G

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Assistant Commissioner of Income Tax,  
Circle-2(1), Bhilai (C.G.).

.....प्रत्यर्थी / Respondent

Assessee by : Shri N.C Gupta, Advocate  
Revenue by : Shri Gitesh Kumar, Sr. DR

सुनवाई की तारीख / Date of Hearing : 30.08.2022

घोषणा की तारीख / Date of Pronouncement : 30.08.2022

**आदेश / ORDER****PER RAVISH SOOD, JM**

The present appeal filed by the assessee is directed against the order passed by the CIT(Appeal)-II, Raipur dated 04.02.2019, which in turn arises from the order passed by the A.O under Sec. 143(3) of the Income-tax Act, 1961, dated 22.12.2016 for assessment year 2014-15.

2. The Ld. Authorized Representative (for short 'AR') has filed a letter dated 23.07.2022, wherein it is stated that in order to settle the aforesaid appeal pending before the Tribunal an application has been filed under the Direct Tax Vivad se Vishwas Act, 2020. During the course of hearing of the appeal, it was stated by the Ld. AR for the assessee that "Form 5" have been issued by the designated authority. Backed by the aforesaid facts it is requested that the captioned appeal may be allowed to be withdrawn.

3. The ld. D.R did not controvert the aforesaid factual position as had been stated before us.

4. In view of the above we dismiss the appeal as withdrawn, subject to a rider that in the unlikely event of the matter not being resolved under the Vivad se Vishwas scheme, then, the appellant

shall have liberty to approach the Tribunal for restoration of its appeal.

5. Resultantly, the appeal is dismissed as withdrawn subject to the observation recorded hereinabove.

Order pronounced in open court on 30<sup>th</sup> day of August, 2022.

Sd/-

**(रवीश सूद / RAVISH SOOD)**

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 30<sup>th</sup> August, 2022

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-II, Raipur (C.G.)
4. The Pr. CIT-2, Raipur (C.G.)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच, रायपुर / DR, ITAT, "SMC" Bench, Raipur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव /Private Secretary

आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur

		Date	
1	Draft dictated on	30.08.2022	Sr.PS/PS
2	Draft placed before author		Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		

