

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
ITA Nos. 78, 47 & 48/SRT/2018 (AYs: 2008-09 & 2014-15)
IT(SS)A No. 03/SRT/2018 (AY: 2008-09)
(Virtual Court Hearing)

Shri Vimalbhai Haribhai Patel, 9, Jolly Bungalow, B/h. S.D. Jain School, Vesu, Surat. PAN : AGPPP8844E	Vs.	The DCIT, Central Circle-4, Surat.
APPELLANT		RESPONDEDNT

Appellant by	Shri Pragnesh. M. Jagasheth, CA
Respondent by	Shri S. T. Bidari, CIT(DR)
Date of hearing	20/05/2021 & 21/05/2021
Date of pronouncement	21/05/2021

ORDER

PER DR. A. L. SAINI, ACCOUNTANT MEMBER:

1. This set of four appeal, all by assessee are directed against the separate orders of Ld. CIT(A).
 - (i) In ITA No. 78/SRT/2018, the assessee has challenged the order of Ld. CIT(A)-IV, Surat dated 08.11.2017, which in turn arises against the addition made in the assessment order passed under section 143(3) rws 254 dated 05.12.2016 for assessment year 2008-09. In the assessment order dated 05.12.2016, the Assessing Officer made addition of Rs.14,43,450/-.
 - (ii) In ITA No.47/SRT/2018, the assessee has challenged the order of Ld. CIT(A)-IV, Surat which in turn arises on the order of penalty levied under section 271(1)(b) for same assessment year 2008-09.
 - (iii) In IT(SS)A No.03/SRT/2018, the assessee has challenged the order of Ld. CIT(A)-IV, Surat dated 08.11.2017, which in turn arises against the addition made in assessment order passed under section 143(3) r.w.s. 153A dated 22.03.2016. In this assessment order the Assessing Officer made addition of Rs.14,43,450/-, which are

similar to the addition, as made an assessment order dated 05.12.2016.

- (iv) In ITA No.48/SRT/2018, the assessee has challenged the order of Ld. CIT(A)-IV, Surat dated 08.11.2017 which in turn arises against the penalty levied under section 271AAB(1)(a) dated 29.09.2016.
2. The Learned Authorized Representative (AR) for the assessee submits that assessee has settled dispute with Revenue by availing the benefit of Vivad Se Viswas 2020 (VSV-20) in ITA No.47/SRT/2018 and have received Form. 3 vide Acknowledgement No. 272935020240221 dated 24.02.2021. Since, assessee has settled the addition in quantum assessment, according the penalty levied under section 271(1)(b) also stands settled.
 3. The Ld. AR further submits that assessee has also settled dispute of tax of Revenue by availing benefit of VSV-20 in ITA No.48/SRT/2018 and received Form.3 vide Acknowledgement No. 279644690030321dated 03.03.2021. The Ld. AR for assessee submit that he may be allowed to withdraw all three aforesaid appeals.
 4. For forth appeal, the Ld. AR for the assessee further submits that the Assessing Officer while passing the assessment order under section 148 r.w.s 153A dated 22.03.2016 made similar addition i.e. Rs.14,43,450/-,(which are the subject matter of ITA No.78/SRT/2018). The assessee has challenged these additions in IT(SS)A No.03/SRT/2018. The Ld. AR explained that income once taxed in regular assessment cannot be added twice. The assessee has already settled dispute with regard to the addition which were made in the regular assessment, therefore the similar addition in in the assessment order made in assessment order dated22.03.2016 is liable to be deleted.
 5. On the other hand, the Learned Senior Departmental Representative (Ld. Sr. DR) and Ld. Commissioner of Income Tax-Departmental Representative (CIT-DR) after going through the submission of Ld. AR of the assessee and contains of Form-3 of VSV-20, filed with regard to ITA

No.78,47,48/SRT/2018 agreed that the assessee has settled the dispute and all these appeals may be dismissed as withdrawn being settled. For fourth appeal, Ld. CIT-DR for the Revenue fairly agreed that the similar addition, which are the subject matter of IT(SS)A No.03/SRT/2018, has already been added and taxed and settled in ITA No.78/SRT/2018.

6. We have considered the submission of the parties and considering the submission appeal no. 78,47,48/SRT/2018 are dismissed as withdrawn. Further, the appeal in IT(SSA) No.03/SRT/2018 is allowed.
7. In the result, appeals of the assessee in ITA Nos.78,47 & 48/SRT/2018 are dismissed as withdrawn and in IT(SS)A No.03/SRT/2018 is allowed.

Order pronounced on 21/05/2021 at the time of Virtual Court Hearing.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Sd/-
(DR. A. L. SAINI)
ACCOUNTANT MEMBER

Surat, Dated: 28/05/2021

SAMANTA

Copy to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR
6. Guard File

// TRUE COPY //

By order

Assistant Registrar/Sr. PS/PS
ITAT, Surat