

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES "A", BANGALORE**

**Before Shri George George K, JM & Shri B.R.Baskaran, AM**

ITA No.2964/Bang/2018 : Asst.Year 2014-2015

M/s.Tono Rubber Works 2/7, Friends Colony, Sinivagilu Extn. Viveknagar Post, Koramangala Bangalore – 560 047. <b>PAN : AAIFT6727D.</b>	v.	The Asst.Commissioner of Income-tax, Circle 7(2)(1) Bengaluru.
(Appellant)		(Respondent)

Appellant by : Sri.B.R.Sudheendra, Advocate  
Respondent by : Sri.S.Sundar Rajan, JCIT-DR

<b>Date of Hearing : 22.10.2020</b>	<b>Date of Pronouncement : 22.10.2020</b>
-------------------------------------	---

**ORDER**

**Per George George K, JM :**

This appeal at the instance of the assessee is directed against the order of the CIT(A) dated 01.08.2018. The relevant assessment year is 2014-2015.

2. The assessee has furnished a letter dated 20.10.2020, wherein it is stated that the assessee has filed application under Direct Tax Vivad Se Vishwas Act for settlement of the dispute and Form No.3 is awaited. Accordingly, the assessee has prayed that the appeal may be adjourned.

3. The learned Departmental Representative, however, submitted that the assessee has to withdraw the pending appeals after filing Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter, the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined

by the tax official to the to the Department. He submitted that Form No.3 shall be issued to the assessee in due course and accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee in any is required to withdraw the appeal. The learned DR further submitted that in this type of cases, the Tribunal is giving liberty to seek recall of the order if the appeal is dismissed by the Bench.

4. We have heard the rival submissions and perused the material on record. The submissions made by the learned DR is considered. Since the assessee has already filed applications under Direct Tax Vivad Se Vishwas Act, 2020, the assessee would be moving application for withdrawing the present appeal filed before the Tribunal in due course. Since the assessee has already filed the necessary applications before the tax authorities under the above said Act, we are of the view that no purpose will be served in keeping this appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn.

5. The learned AR has stated that he has not received Form No.3, in which the tax amount to be paid by the assessee shall be intimated by the Department and the process will be completed upon receipt of Form No.3, meaning thereby, the assessee wants to make sure that the tax liability mentioned by him in Form No.1 should get confirmed by the Revenue. Under these set of facts, since we have dismissed the appeal, the assessee is given liberty to move appropriate application for

recall of the present order in accordance with the law, if the assessee intends to do so.

6. In the result, the appeal filed by the assessee is dismissed, as withdrawn.

Order pronounced on this 22<sup>nd</sup> day of October, 2020.

**Sd/-**  
**(B.R.Baskaran)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(George George K)**  
**JUDICIAL MEMBER**

Bangalore; Dated : 22<sup>nd</sup> October, 2020.  
Devadas G\*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A)-10, Bengaluru.
4. The Pr.CIT-7, Bengaluru.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore