

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE**

**BEFORE SHRI B. R. BASKARAN, ACCOUNTANT MEMBER
AND SMT. BEENA PILLAI, JUDICIAL MEMBER**

IT(IT)A No.727/Bang/2017
Assessment Year : 2013 – 14

M/s. Scania CV AB, Sodertal Je, Stockholm, Sweden 151187 C/o SRBC and Associates LLP, 1 st Floor, ‘A’ Wing, Divyashree Chambers, #11, O’Shoughnessy Road, Langford Gardens, Bengaluru – 560 025. PAN : AAUCS 3863 L	Vs.	DCIT (International Taxation), Circle – 2(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Ms. Keerthi Narayan, CA
Revenue by	:	Shri. Farhat Hussain, CIT DR
Date of hearing	:	03.11.2020
Date of Pronouncement	:	03.11.2020

ORDER

PER B.R.Baskaran, Accountant Member:-

The assessee has filed this appeal challenging the order dated 27-01-2017 passed by the AO for assessment year 2013-14 u/s 143(3) r.w.s. 144C(13) of the Act in pursuance of directions given by Ld Dispute Resolution Panel.

2. The Ld Counsel of the assessee submitted that the assessee has opted to settle the dispute under Direct Tax Vivad Se Vishwas Act

and accordingly filed Form 1 and 2 before the designated authorities. Accordingly, he sought for adjournment of the appeal.

3. The Ld D.R, however, submitted that the assessee has to withdraw the pending appeal 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 department. Accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.

4. The Ld A.R, in the rejoinder, submitted that the assessee has not yet received Form 3 as per Direct Tax Vivas Se Vishwas Act and accordingly submitted that, in case the appeal is dismissed, the assessee should be given liberty to seek recall of the order, if something goes wrong.

5. We heard the parties and perused the record. The submissions made by parties are considered. Since the assessee has filed applications under Direct Tax Vivad Se Vishwas Act, 2020, the appellant would be moving application for withdrawing the present appeal filed before the Tribunal in due course. Accordingly, 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 Accordingly we dismiss the appeal of the assessee as withdrawn. However, 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 of the assessee is dismissed as withdrawn.

Pronounced in the open Court on 03-11-2020

Sd/-
(BEENA PILLAI)
Judicial Member

Sd/-
(B. R. BASKARAN)
Accountant Member

Bangalore,

Dated: 03.11.2020.

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| 1. Appellants | 2. Respondent | 3. CIT |
| 4. CIT(A) | 5. DR, ITAT, Bangalore. | 6. Guard file |

By order

Assistant Registrar,
ITAT, Bangalore.