

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

**Before Shri Chandra Poojari, AM & Shri George George K, JM**

ITA No.132/Bang/2019 : Asst.Year 2011-2012

Sri.Somalingappa Udachan No.118, Chandrashekar Road BEM, 3 <sup>rd</sup> Stage, R.R.Nagar Bengaluru – 560 098. <b>PAN : AAEPU7037M.</b>	v.	The Asst.Commissioner of Income-tax, Circle 3(2)(1), Bengaluru.
(Appellant)		(Respondent)

Appellant by : Sri.Suman Lunkar, CA

Respondent by : Sri.Kannan Narayan, JCIT-DR

<b>Date of Hearing : 01.12.2020</b>	<b>Date of Pronouncement : 01.12.2020</b>
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**ORDER**

**Per George George K, JM**

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 19.11.2018. The relevant assessment year is 2011-2012.

2. At the time of hearing before us, the learned Counsel for the assessee has furnished a letter dated 28<sup>th</sup> November, 2020, wherein it is stated that the assessee has opted for filing the application under Direct Tax Vivad Se Vishwas Act, for settlement of the dispute, and accordingly, he prayed that the appeal may be adjourned.

3. The learned Departmental Representative, 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 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issued to the assessee in due course and accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee in any case is required to withdraw the appeal. The learned DR further submitted that in these types 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 opted for filing the application under Direct Tax Vivad Se Vishwas Act for settlement of the dispute, the assessee would be moving application for withdrawing the present appeal filed before the Tribunal in due course. Hence, 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 Accordingly, we dismiss the appeal of the assessee as withdrawn. Since we have dismissed the appeal, the assessee is at liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

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 In the result, the appeal filed by the assessee is dismissed, as withdrawn.

Order pronounced on this 01<sup>st</sup> day of December, 2020.

**Sd/-**  
**(Chandra Poojari)**  
**ACCOUNTANT MEMBER**

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

Bangalore; Dated : 01<sup>st</sup> December, 2020.  
Devadas G\*

Copy to :

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

Asst.Registrar/ITAT, Bangalore