

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

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

ITA No.2720/Bang/2018 : Asst.Year 2008-2009

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| Sri.Niren Mehta No.258, 44 th Cross, 9 th Main Road 5 th Block, Jayanagar Bengaluru - 560 041. PAN : ACMPM7980K. | v. | The Income Tax Officer Ward 5(2)(1) Bengaluru. |
| (Appellant) | | (Respondent) |

ITA No.2721/Bang/2018 : Asst.Year 2008-2009

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| Niren Mehta HUF No.258, 44 th Cross, 9 th Main Road 5 th Block, Jayanagar Bengaluru - 560 041. PAN : AAAHN6822M. | v. | The Income Tax Officer Ward 5(2)(1) Bengaluru. |
| (Appellant) | | (Respondent) |

Appellant by : Sri.Padamchand Khincha, CA
Respondent by : Sri.Kannan Narayan, JCIT-DR

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| Date of Hearing : 01.12.2020 | Date of Pronouncement : 01.12.2020 |
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ORDER

Per George George K, JM

These appeals at the instance of the assesseees are directed against CIT(A)'s order, both dated 14.09.2018. The relevant assessment year is 2008-2009.

2. At the time of hearing before us, the learned Counsel for the assessee has furnished letters dated 28th November, 2020 and 30.11.2020, wherein it is stated that the assesseees have opted for filing the application under Direct Tax Vivad Se Vishwas Act, for settlement of the dispute, and accordingly, he prayed that the appeals 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 assesseees are 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to the assesseees in due course and accordingly he submitted that the appeals of the assesseees may be dismissed as withdrawn, as the assesseees in any case is required to withdraw the appeals. 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 assesseees have opted for filing the application under Direct Tax Vivad Se Vishwas Act for settlement of the dispute, the assesseees would be moving application for withdrawing the present appeals filed before the Tribunal in due course. Hence, we are of the view that no purpose will be served in keeping these appeals pending. Accordingly, we dismiss the appeals of the assesseees as withdrawn. Since we have dismissed the appeals, the assesseees are at liberty to move appropriate application for recall of the present order in accordance with the law, if the assesseees intend to do so.

5. In the result, the appeals filed by the assesseees are dismissed, as withdrawn.

Order pronounced on this 01st day of December, 2020.

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 01st December, 2020.
Devadas G*

Copy to :

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

Asst.Registrar/ITAT, Bangalore