

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

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

ITA No.1607/Bang/2018
Assessment Year: 2012 – 13

M/s. Padaki Tyres Opp. RTO Office Lakshmipuram Mysore PAN NO : AALFP8274C	Vs.	ITO Ward-2(2) Mysore
APPELLANT		RESPONDENT

Appellant by	:	Shri Pranav Krishna, A.R.
Respondent by	:	Smt. R. Premi, D.R.

Date of Hearing	:	05.11.2020
Date of Pronouncement	:	01.12.2020

O R D E R

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The assessee has filed this appeal challenging the order dated 31-10-2017 passed by Ld CIT(A), Mysore and it relates to the assessment year 2012-13.

2. The Ld Counsel appearing for the assessee submitted that the assessee has opted to settle the dispute under Direct Tax Vivad Se Vishwas Act for settlement of the dispute. He submitted that the forms under the above said Act are yet to be filed. Accordingly, the Ld A.R sought adjournment of the case.

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

Page 2 of 3

by the tax official to the department. Accordingly she submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.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 would be filing forms within few days. He submitted that the assessee should be given liberty to seek recall of the order, if the appeal is dismissed by the bench and something goes wrong.

5. We heard the parties and perused the record. The assessee furnished a copy of Form No.1 filed by it before the Tribunal subsequent to the date of hearing. Since the assessee has opted to settle the dispute 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. 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 Accordingly we dismiss the appeal of the assessee as withdrawn. 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 In the result, the appeal of the assessee is dismissed as withdrawn.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 01-12-2020

Sd/-
(Beena Pillai)
Judicial Member

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

Bangalore,
Dated 1st Dec, 2020.
VG/SPS

Copy to:

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

By order

**Asst. Registrar,
ITAT, Bangalore.**