

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

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

ITA No.595/Bang/2019 : Asst.Year 2014-2015

M/s.MEMG International India Private Limited, No.24/1, 15 <sup>th</sup> Floor, J.W.Marriott, Vittal Mallaya Road Bengaluru - 560 001. <b>PAN : AADCM5241P.</b>	v.	The Income Tax Officer Ward 4(1)(3) Bengaluru.
(Appellant)		(Respondent)

Appellant by : --- None ---

Respondent by : Smt.R.Premi, JCIT-DR

<b>Date of Hearing : 07.12.2020</b>	<b>Date of Pronouncement : 07.12.2020</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 20.02.2019. The relevant assessment year is 2014-2015.

2. The assessee has furnished a letter dated 25<sup>th</sup> November,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 kept in abeyance till the application under Direct Tax Vivad Se Vishwas Scheme is disposed of.

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. She 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issued to the assessee in due course and accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee in any case is required to withdraw the appeal.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. None appeared on behalf of the assessee. Hence, we proceed to dispose of this appeal duly hearing the learned Departmental Representative.

5. We have heard the learned DR. The submissions made by the learned DR is considered. Since the assessee has already filed application 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 application 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. 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.

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 In the result, the appeal filed by the assessee is dismissed, as withdrawn.

Order pronounced on this 07<sup>th</sup> day of December, 2020.

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

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

Bangalore; Dated : 07<sup>th</sup> December, 2020.  
Devadas G\*

Copy to :

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

Asst.Registrar/ITAT, Bangalore