

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

**BEFORE SHRI GEORGE GEORGE K., JUDICIAL MEMBER
AND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

IT(TP)A No.2871/Bang/2017
Assessment Year: 2013-14

M/s. Ingersoll Rand (India) Ltd. 8 th Floor Tower D, 4/1 IBC Knowledge Park Bannerghatta Main Road Bangalore-560 029 PAN NO : AAACI3099Q	Vs.	Deputy Commissioner of Income-tax Circle-3(1)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Shri K.R. Vasudevan, A.R.
Respondent by	:	Shri Pradeep Kumar, D.R.

Date of Hearing	:	07.12.2020
Date of Pronouncement	:	07.12.2020

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The assessee has filed this appeal challenging the assessment order passed by AO for the assessment year 2013-14 in pursuance of directions given by Ld Dispute Resolution Panel (DRP).

2. The Ld Counsel appearing for the assessee submitted a letter dated 04-12-2020 written by the assessee, wherein it is stated that the assessee has opted to settle the dispute under Direct Tax Vivad Se Vishwas Act for settlement of the dispute and it is in the process of filing relevant forms.

Page 2 of 3

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 Accordingly she submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.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 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. 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. The Ld A.R submitted that the assessee would be filing necessary applications before the tax authorities under the above said Act within few days. 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 Accordingly we dismiss the appeal of the assessee as withdrawn.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 07-12-2020

Sd/-
(George George K.)
Judicial Member

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

Bangalore,
Dated 7th 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.