

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

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

ITA No.138/Bang/2016
Assessment Year: 2011-12

Thyagarajan Rajkumar # 715, 10 th 'A' Main, 4 th Block Jayanagar Bangalore-560 011. PAN NO : AGHPR5807M	Vs.	Deputy Commissioner of Income-tax Circle-11(5)(old), New Circle 1(1)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Shri Tata Krishna & Shri Mahesh G., A.Rs
Respondent by	:	Shri Rajesh Kumar Jha, D.R.

Date of Hearing	:	30.12.2020
Date of Pronouncement	:	30.12.2020

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The assessee has filed this appeal challenging the order dated 30.11.2015 passed by Ld CIT(A)-7, Bengaluru and it relates to the assessment year 2011-12.

2. The Ld A.R of the assessee has filed a letter stating that the assessee has opted to settle the dispute in its appeal as well as in the appeal filed by the revenue under Direct Taxes Vivad Se Vishwas Act, 2020. Accordingly, he has prayed for adjournment.

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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 Accordingly he submitted that the appeals of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.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 in case the appeal is dismissed, the assessee should be given liberty to seek recall of the order, if something goes wrong.

5. We heard the parties and perused the record. The submissions made by parties are considered. Since the assessee has filed applications 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. Accordingly, 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 Accordingly we dismiss the appeal of the assessee as withdrawn.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 seeking 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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 30th Dec, 2020

Sd/-
(George George K.)
Judicial Member

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

Bangalore,
Dated 30th Dec, 2020.
VG/SPS

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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.