

**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.2593/Bang/2017
Assessment Year: 2009-10

Smt. Shantha Lakshmi Jayaram (Represented by her GPA Holder Mr. J. Mithyleshwar) 'Vinag Mansion' No.49 Vijayanagar Colony Cantonment Bellary-583104 PAN NO : ABEPJ6880E	Vs.	Deputy Commissioner of Income-tax Circle-1 Bellary
APPELLANT		RESPONDENT

Appellant by	:	N O N E
Respondent by	:	Shri Kannan Narayanan, D.R.

Date of Hearing	:	31.12.2020
Date of Pronouncement	:	31.12.2020

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The assessee has filed this appeal challenging the order dated 28.09.2017 passed by Ld CIT(A)-3, Bengaluru and it relates to the assessment year 2013-14.

2. None appeared on behalf of the assessee. However, the Ld A.R of the assessee named Shri G S Prashanth, Chartered Accountant has filed a letter stating that the assessee has opted to settle the dispute in its appeal under Direct Taxes Vivad Se Vishwas Act, 2020.

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It is further stated that the assessee has filed Form No.1 & 2 for the appeal filed by the assessee. Accordingly it was prayed that Tribunal may pass suitable orders.

3. The Ld D.R, however, submitted that the Bangalore bench of Tribunal is dismissing the appeal in such kind of cases giving liberty to the assessee to seek recall, if something goes wrong with the application filed by the assessee.

4. We heard Ld D.R and perused the record. Since the assessee has opted to settle the issues contested in the appeal under the Direct Taxes Vivad Se Vishwas Act, 2010, no purpose will be served in keeping this appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn. However, we give liberty to the assessee to seek recall of this order in accordance with law, if the circumstances so warrant.

5. In the result appeal the assessee is dismissed.

Order pronounced in the open court on 31st Dec, 2020

Sd/-
(George George K.)
Judicial Member

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

Bangalore,
Dated 31st 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.