

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI R.S.SYAL, VP AND
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No.125/PUN/2017

निर्धारण वर्ष / Assessment Year : 2012-13

Phadnis Clinic Private Limited
1205/04/10, Shree, Shivaji Nagar,
Pune-411 005.
PAN : AABCP0292K

.....अपीलार्थी / Appellant

बनाम / V/s.

The Deputy Commissioner of Income Tax,
Circle-4, Pune.

.....प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No. 159/PUN/2017

निर्धारण वर्ष / Assessment Year : 2012-13

The Assistant Commissioner of Income Tax,
Circle-4, Pune.

.....अपीलार्थी / Appellant

बनाम / V/s.

Phadnis Clinic Private Limited
Shree, 1205/04/10, Shivaji Nagar,
Pune-411 005.
PAN : AABCP0292K

.....प्रत्यर्थी / Respondent

Assessee by : Shri Nikhil Pathak

Revenue by : Shri S.P. Walimbe

सुनवाई की तारीख / Date of Hearing : 09.12.2020

घोषणा की तारीख / Date of Pronouncement : 09.12.2020

आदेश / ORDER

PER PARTHA SARATHI CHAUDHURY, JM:

These cross appeals by the assessee and Revenue are directed against the order passed by the CIT(Appeals)-3, Pune on 30.09.2016 in relation to the assessment year 2012-13.

2. Before us, legal heir of the assessee has filed a letter dated 22.11.2020 seeking withdrawal of the appeals. The relevant content of such letter reads as under:

“1. Hearing of the above mentioned appeal has been fixed on 9th December, 2020.

2. Most respectfully, the assessee submits before your Honour that the assessee has opted for settlement of the disputed matter in both the appeals under the Vivad Se Vishwas Scheme introduced in Union Budget, 2020. The assessee had filed Form 1 and Form 2 with Income Tax Authorities and now the designated Income Tax Authority has issued the certificate in Form 3 as an approval to the application of the assessee under the said scheme. The certificate in Form 3 has been enclosed herewith as Annexure-1.

3. Section 4(2) of Direct Tax Vivad Se Vishwas Act, 2020 (the VSV Act) is reproduced herewith:

Upon the filing the declaration any appeal pending before the Income Tax Appellate Tribunal or Commissioner (Appeals) in respect of the disputed income or disputed interest or disputed penalty or disputed fee and tax arrears shall be deemed to have been withdrawn from the date on which certificate under sub section (1) of Section 5 is issued by the designated authority.

4. Most respectfully, the assessee submits that as designated Income Tax Authority has issued certificate in Form 3 u/s.5(1) of the VSV Act, the assessee prays your Honour to consider both the appeals as withdrawn.”

3. The ld. DR did not raise any objection to the withdrawal of the appeals filed by the assessee. As such, the legal heir of the assessee is permitted to withdraw the appeals.

4. In the result, **appeals are dismissed as 'withdrawn'**.

Order pronounced on 09th day of December, 2020.

Sd/-
R.S.SYAL
VICE PRESIDENT

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 09th December, 2020.

SB

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-3, Pune.
4. The Pr. CIT-2, Pune.
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	09.12.2020	Sr.PS/PS
2	Draft placed before author	09.12.2020	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		