IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No. 180 of 2019 (O&M)

Date of decision : 18.1.2021

M/s Sunder Forging .... Appellant

versus

Commissioner of Income Tax, Ludhiana and another ... Respondents

Coram: Hon'ble Mr. Justice Jaswant Singh
Hon'ble Mr. Justice Sant Parkash

[The aforesaid presence is being recorded through video conferencing since the proceedings are being conducted in virtual court.]

Present Mr. Alok Mittal, Advocate, for the applicant-appellant.

Jaswant Singh, J. (Oral)

The appellant-assessee has filed the instant appeal under Section 260-A of the Income Tax Act, 1961 (for short, 'the Act'), against the order dated 5.10.2018 (**Annexure A-3)** passed by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, whereby the appeal filed by the appellant was partly allowed on the issue of addition under Section 14A of the Act for the Assessment Year 2011-12 while additions on other counts imposed by Assessing Officer for the said assessment year was upheld.

The appeal stands admitted vide order dated 27.8.2019 passed by this Court and ordered to be heard along with ITA No. 240 of 2012.

Vide order of even date passed separately, ITA No. 240 of 2012 pertaining to assessment year 2008-09 stands dismissed as withdrawn with liberty to the appellant – M/s Sunder Forging to approach the respondent-department in order to settle the dispute under the "Direct Tax Vivad Se Vishwas Act, 2020".

Now CM No. 376-CII of 2021 has been filed by the applicant-appellant seeking permission to withdraw the appeal with liberty to approach the respondent-department in order to settle the dispute under the "Direct Tax Vivad Se Vishwas Act, 2020".

Notice of the application.

Mr. Rajesh Katoch, learned Senior Standing Counsel accepts notice on behalf of the respondent-department and states that he has no objection to the prayer made in the application.

On the oral request made by learned counsel for the applicant-appellant, which is not objected to by learned counsel for Revenue, the main appeal is taken up for hearing today itself.

In view of the above, CM No. 376-CII of 2021 is allowed and ITA No. 180 of 2019 is dismissed as withdrawn with liberty to the applicant-appellant to approach the respondent-department in order to settle the dispute under the "Direct Tax Vivad Se Vishwas Act, 2020".

(Jaswant Singh)
Judge

18.1.2021
vs/joshi

(Sant Parkash)
Judge

Whether speaking/ reasoned Yes/No

Whether Reportable Yes/No