

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

ITA No. 342 of 2019 (O&M)

Date of decision : 25.2.2021

Sant Baba Bhag Singh Memorial Charitable Society, Santpur

.... Appellant

versus

Commissioner of Income Tax, Circle-1, (Exemptions), Chandigarh

... 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. Manpreet Singh Kanda, Advocate,
for the applicant-appellant.

Jaswant Singh, J. (Oral)

The appellant-assessee-Society has filed the instant appeal under Section 260-A of the Income Tax Act, 1961 (for short, 'the Act'), against the order dated 27.2.2019 (**Annexure A-9**) passed by the Income Tax Appellate Tribunal, Amritsar, whereby the appeal filed by the appellant-assessee was partly allowed *inter-alia* holding that donations received by the appellant during the Assessment Year 2014-15 were liable to be taxed under Section 115BBC and 115BBE read with Section 68 of the Act.

Now CM No. 1882-CII of 2021 has been filed by the applicant-appellant seeking permission to withdraw the appeal as it has availed the Scheme "Vivad Se Vishwas 2020", vide **Annexure A-12**.

In view of the above, CM No. 1882-CII of 2021 is allowed and
ITA No. 342 of 2019 is dismissed as withdrawn.

(Jaswant Singh)
Judge

25.2.2021
vs/joshi

(Sant Parkash)
Judge

Whether speaking/ reasoned	Yes/No
Whether Reportable	Yes/No