

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

ITA No. 326 of 2013 (O&M)

Date of decision : 13.1.2021

Ajit Singh Rana

.... Appellant

versus

Commissioner of Income Tax-I, Jalandhar

... Respondent

**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. Maninder Arora, 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 11.12.2012 passed by the Income Tax Appellate Tribunal, Amritsar, whereby the penalty of Rs. 1 lac imposed by the Assessing Officer under Section 271-BA of the Act for the assessment year 2005-06 was upheld dismissing the appeal filed by the appellant.

The appeal stands admitted vide order dated 16.9.2014 passed by this Court.

Now CM No. 196-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. Vivek Sethi, 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In view of the above, CM No. 196-CII of 2021 is allowed and ITA No. 326 of 2013 is dismissed as withdrawn with liberty to the applicant-appellant to approach the respondent-department in order to settle the dispute under the “Direct Tax Vivad Se Vishwas Act, 2020”.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

13.1.2021
joshi/vs

(Sant Parkash)
Judge

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