

**IN THE INCOME TAX APPELLATE TRIBUNAL
RANCHI BENCH, E-Court at KOLKATA**

(Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Godara, Judicial Member)

**I.T.(S.S.)A. Nos. 21 & 22/Ran/2018
Assessment Years: 2012-13 & 2013-14**

***Sri Chetan Adesara.....Appellant
[PAN: ACZPA 9589 K]***

Vs.

ACIT, Central Circle, Jamshedpur.....Respondent

**I.T.(S.S.)A. Nos. 23 & 24/Ran/2018
Assessment Years: 2012-13 & 2013-14**

***Sri Prafulla Chandra Adesara.....Appellant
[PAN: ABCPA 9414 D]***

Vs.

ACIT, Central Circle, Jamshedpur.....Respondent

**I.T.(S.S.)A. Nos. 25 & 26/Ran/2018
Assessment Years: 2012-13 & 2013-14**

***Smt. Hetal Adesara.....Appellant
[PAN: AENPA 1014 P]***

Vs.

ACIT, Central Circle, Jamshedpur.....Respondent

**I.T.(S.S.)A. Nos. 27 & 28/Ran/2018
Assessment Years: 2012-13 & 2013-14**

***Smt. Leena Adesara.....Appellant
[PAN: AMIPA 5953 E]***

Vs.

ACIT, Central Circle, Jamshedpur.....Respondent

**I.T.(S.S.)A. Nos. 29 & 30/Ran/2018
Assessment Years: 2012-13 & 2013-14**

***Smt. Jasmine Adesara.....Appellant
[PAN: AENPA 6285 Q]***

Vs.

ACIT, Central Circle, Jamshedpur.....Respondent

I.T.(S.S.)A. Nos. 31, 32 & 33, 34/Ran/2018
Assessment Years: 2012-13 & 2013-14

Sri Manish Adesara.....Appellant
L/H of Shashikant Adesara
[PAN: ACXPA 0526 G]

Vs.

ACIT, Central Circle, Jamshedpur.....Respondent

I.T.(S.S.)A. Nos. 21 & 22/Ran/2019
Assessment Years: 2012-13 & 2013-14

Sri Piyush Adesara.....Appellant
[PAN: AFCPA 2110 E]

Vs.

ACIT, Central Circle, Jamshedpur.....Respondent

I.T.(S.S.)A. Nos. 23 & 24/Ran/2019
Assessment Years: 2012-13 & 2013-14

Smt. Pasam Adesara.....Appellant
[PAN: ACXPA 0527 H]

Vs.

ACIT, Central Circle, Jamshedpur.....Respondent

I.T.(S.S.)A. Nos. 25 & 26/Ran/2019
Assessment Years: 2012-13 & 2013-14

Smt. Vasanti Adesara.....Appellant
[PAN: ABCPA 1471 C]

Vs.

ACIT, Central Circle, Jamshedpur.....Respondent

Appearances by:

Sh. Devesh Poddar, A/R, appeared on behalf of the Assessee.

Sh. Inderjit Singh, CIT(D/R), appeared on behalf of the Revenue.

Date of concluding the hearing : November 26th, 2020

Date of pronouncing the order : December 4th, 2020

ORDER

Per Bench:

These appeals filed by the assesseees are directed against separate orders of the Learned Commissioner of Income Tax (Appeals)-3, Patna, [hereinafter the "CIT(A)"],

passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 30.10.2018 and 11.01.2019 for the Assessment Years 2012-13 and 2013-14 respectively.

2. The ld. Counsel for the assessee submitted that the assessee is availing the "Vivad Se Vishwas Scheme" and have filed applications in this regard. He wanted an adjournment or in the alternative submitted that all these appeals may be dismissed as withdrawn with a clause for protection that, if their applications under the scheme are rejected by the authorities, all these appeals may be restored. He submitted that if such an assurance is recorded in the order, he would withdraw these appeals before the Tribunal. The ld. DR had no objection.

3. After hearing rival contentions, we dismiss all these appeals as withdrawn with the condition that, the appeals will be restored before the ITAT, in case the authorities do not approve the applications filed by the assessee for resolution of the dispute under "Vivad Se Vishwas Scheme".

4. In the result, appeals of the assessee are dismissed as withdrawn.

Kolkata, the 4th December, 2020.

Sd/-
[S.S. Godara]
Judicial Member
Dated: 04.12.2020
Bidhan

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

1. ***Sri Chetan Adesara, H. No.-10, Contractor's Area, Road No. 4, Bistupur, Jamshedpur, Jharkhand-831 001.***
2. ***Sri Prafulla Chandra Adesara, H. No.-10, Contractor's Area, Road No. 4, Bistupur, Jamshedpur, Jharkhand-831 001.***
3. ***Smt. Hetal Adesara, H. No.-10, Contractor's Area, Road No. 4, Bistupur, Jamshedpur, Jharkhand-831 001.***
4. ***Smt. Leena Adesara, H. No.-10, Contractor's Area, Road No. 4, Bistupur, Jamshedpur, Jharkhand-831 001.***
5. ***Smt. Jasmine Adesara, H. No.-10, Contractor's Area, Road No. 4, Bistupur, Jamshedpur, Jharkhand-831 001.***
6. ***Sri Manish Adesara, L/H of Shashikant Adesara, H. No.-10, Contractor's Area, Road No. 4, Bistupur, Jamshedpur, Jharkhand-831 001.***
7. ***Sri Piyush Adesara, H. No.-10, Contractor's Area, Road No. 4, Bistupur, Jamshedpur, Jharkhand-831 001.***
8. ***Smt. Pasam Adesara, H. No.-10, Contractor's Area, Road No. 4, Bistupur, Jamshedpur, Jharkhand-831 001.***
9. ***Smt. Vasanti Adesara, H. No.-10, Contractor's Area, Road No. 4, Bistupur, Jamshedpur, Jharkhand-831 001.***
10. ***ACIT, Central Circle, Jamshedpur.***
11. CIT(A)-3, Patna.
12. CIT-
13. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Private Secretary
 ITAT, Kolkata Benches