

**IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT**

**BEFORE SHRI PAWAN SINGH, JM & DR. A. L. SAINI, AM**

**आयकरअपीलसं./ITA No.659/AHD/2017**

**(निर्धारणवर्ष / Assessment Year: (2007-08)**

**(Virtual Court Hearing)**

Shri Pawan Omprakash Gupta, 203, Skyline Tower, Silvassa Road, GIDC Char Rasta, Vapi - 396191	<b>Vs.</b>	Principal Commissioner of Income Tax, Valsad
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AFVPP6930Q</b>		
<b>(Assessee)</b>		<b>(Respondent)</b>

Assessee by : Miss Hardika Vyas – AR  
(From the office of S. K. Kabra)  
Respondent by : Miss Anupama Singla – Sr. DR

**सुनवाईकीतारीख/ Date of Hearing : 28/09/2020**

**घोषणाकीतारीख/Date of Pronouncement: 14/10/2020**

**आदेश / ORDER**

**PER Dr. A. L. SAINI, ACCOUNTANT MEMBER:**

This present appeal is preferred by the assessee challenging the impugned order dated 15.02.2017 passed by the learned Principal Commissioner of Income Tax, Valsad [in short “the PCIT”] under section 263 of the Income Tax Act, 1961 [hereinafter referred to as “the Act”].

2. At the outset, Miss Hardika Vyas, learned counsel for the assessee, submitted before the Bench that Assessee has opted the benefit of the “**Direct Tax Vivad Se Vishwas Act, 2020**”. A copy of Form No. 3 under ‘the Direct Tax Vivad Se Vishwas Act’, which has been approved by the Department on 16.06.2020, is also placed before the Bench. The learned Counsel by way of a letter dated 26.08.2020, prayed the Bench for withdrawal of the appeal to which, the learned Departmental Representative (DR) did not raise any objection.

3. We have heard both the parties and gone through Form No. 3 filed by the learned counsel to obtain the benefit of 'Vivad Se Vishwas Scheme' and noted that assessee has prayed for withdrawal of the appeal. The learned Departmental Representative (DR) for the revenue did not have any objection if the said appeal is withdrawn by the assessee. Consequently, we treat this appeal as withdrawn.

4. In the result, assessee's appeal is treated as dismissed.

Order is pronounced on 14/10/2020, as per Rule 34 of Income Tax Appellate Tribunal, Rule 1963.

Sd/-  
(PAWAN SINGH)  
JUDICIAL MEMBER

Sd/-  
(Dr. A.L. SAINI)  
ACCOUNTANT MEMBER

सूरत /Surat

दिनांक/ Date: 14/10/2020

Samanta, PS

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr.CIT
5. DR/AR, ITAT, Surat
6. Guard File

// True Copy //

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Surat