

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT

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

आयकरअपीलसं./ITA No's. 728 & 633/SRT/2018

(निर्धारणवर्ष / Assessment Year: (2008-09 & 2012-13)

(Virtual Court Hearing)

M/s. Ashapuri Exim Pvt. Ltd., 201, 2 nd Floor, Sumangal Apartment, Mahidharpure, Surat.	V s .	Assistant Commissioner of Income Tax, Circle-1(1)(1), Surat.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AADCA7724K		
(Assessee)		(Respondent)
Darshankumar Champakbhai Patel, Village-Puna, Tal. Choryasi, Surat	Vs.	Deputy Commissioner of Income Tax, Circle-3(1), Surat
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: APLPP8270M		
(Assessee)		(Respondent)

Assessee by : None

Respondent by : Ms Anupama Singla – Sr. DR

सुनवाईकीतारीख/ Date of Hearing : 28/09/2020

घोषणाकीतारीख/Date of Pronouncement: 19/10/2020

आदेश / O R D E R

PER BENCH:

These two captioned appeals filed by the different assessees, pertaining to the Assessment Years (AYs) 2008-09 and 2012-13 are directed against the separate orders passed by the Id. Commissioner of Income Tax (Appeals)-1, Surat, [in short the “CIT(A)”] in Appeal No. ITBA Appeal No. CIT(A), Surat-1/10727/2016-17, dated 23.08.2018 and order passed by the Id. Commissioner of Income Tax (Appeals)-3, Surat, in Appeal No. CAS/3/264/2015-16 dated 28.12.2017, which in turn arise out of separate orders passed by the Assessing Officers (AO) under section 143(3)/147 and u/s. 271(1)(c) of the Income Tax Act, 1961 [hereinafter referred to as the “Act”].

2. None appeared on behalf of the assessee. However, both the assessee have filed applications before the Bench requesting the Bench to dismiss these appeals. We have gone through the applications filed by the assessee and noted that both assessee have opted the benefits of the “Direct Tax Vivad se

Vishwas Act, 2020”. A copy of Form 1 and Form 2 under ‘the Direct Tax Vivad se Vishwas Act, filed by the assesseees in the Income tax Department on different dates i.e., 30.06.2020 and 21.03.2020 respectively, were placed before the Bench. Both the assesseees have received certificates from designated authority in Form No.3 dated 13.08.2020 and 04.06.2020 respectively. These assesseees have prayed the Bench for withdrawal of the appeals, to which, the Id. Departmental Representative (DR) did not raise any objection.

3. We have heard both the parties and gone through Form No. 3 filed by the assesseees to obtain the benefit of ‘Vivad Se Vishwas Scheme’ and noted that these assesseees have prayed for withdrawal of the appeals. The Id. DR for the Revenue did not have any objection if these appeals are withdrawn by the assesseees. Consequently, we treat these appeals as withdrawn.

4. In the result, both the appeals filed by the assesseees [in ITA No.728/SRT/2018 for AY.2008-09], [in ITA No.633/SRT/2018 for AY.2012-13] are dismissed as withdrawn.

Order is pronounced on 19/10/2020, as per Rule 34 of Income Tax Appellate Tribunal, Rule 1963.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

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

सुरत /Surat ;

दिनांक/ Date: 19/10/2020 ;

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