

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “C” BENCH
(Virtual Court)

**Before: Shri Mahavir Prasad, Judicial Member
And Shri Amarjit Singh, Accountant Member**

Sr.	ITA No.	AY	Assessee Name	A.R./Assessee's Application
1	ITA 53/Ahd/16	2012-13	Almighty Shipping & Logistics P. Ltd.	Shri Tushar Hemani
2	ITA 2452/Ahd/18	2014-15	Rinaben V. Parikh	Shri Ankit Tulsania
3	ITA 1779/Ahd/17	2013-14	Sarthak Developers	Shri M.J. Shah
4	ITA 1912/Ahd/18	2015-16	Umang S. Shah	Shri Sulabh Padshah
5	ITA 2504/Ahd/18	2012-13	M/s. Ashaben J. Shah	Shri Vinit Mahendra
6	ITA2322/Ahd/18	2014-15	ShriAnupamTondon	Assessee's Application
7	ITA 1866/Ahd/18	2015-16	Mukesh R. Varma	Shri Biren Shah
8	ITA 1867/Ahd/18	2016-17	Mukesh R. Varma	do
9	ITA 2299/Ahd/17	2014-15	Vij'ay K. Bhatia	Assessee's Application
10	ITA 624/Ahd/19	2014-15	Vijay K, Bhatia	do
11	ITA 2300/Ahd/17	2014-15	Ajay K. Bhatia	do
12	ITA 623/Ahd/19	2014-15	Ajay K, Bhatia	do
13	ITA 2301/Ahd/17	2014-15	Mohit K. Bhatia	do
14	ITA 851/Ahd/19	2014-15	Mohit K. Bhatia	do
15	ITA 1410/Ahd/19	2014-15	Rekhaben M. Koladiya	Shri Hardik Vora
16	ITA 312/Ahd/19	2014-15	ShriAalay K. Pandit	Assessee's Application
17	ITA 630/Ahd/19	2015-16	Prashant H. Desai	Shri Parin Shah

18	ITA 1037/Ahd/19	2014-15	Dhanesh C. Shah	Shri Tushar Hemani
19	ITA 1887/Ahd/18	2005-06	M K Ceramics	Shri Tushar Hemani
20	ITA 1888/Ahd/18	2006-07	M K Ceramics	do
21	ITA 1889/Ahd/18	2007-08	M K Ceramics	do
22	ITA 1890/Ahd/18	2008-09	M K Ceramics	do
23	ITA 1891/Ahd/18	2009-10	M K Ceramics	do
24	ITA 1892/Ahd/18	2010-11	M K Ceramics	do
25	ITA 1893/Ahd/18	2011-12	M K Ceramics	do
26	ITA 2872/Ahd/17	2011-12	Shri Sankalchand R. Patel	Assessee's Application
27	ITA 2873/Ahd/17	2011-12	Shri Amit S. Patel	Assessee's Application
28	ITA 2134/Ahd/15	2011-12	Jayanth Murthy	Shri Biren Shah
29	ITA 1713/Ahd/17	2011-12	Jayanth Murthy	do
30	ITA 2294/Ahd/18	2013-14	Vijay G. Thakkar	Assessee's Application
31	ITA 1937/Ahd/18	2009-10	Shri Anil K. Thakkar	Smt. Urvashi Shodhan
32	ITA 1938/Ahd/18	2014-15	Shri Anil K. Thakkar	do
33	ITA 1939/Ahd/18	2009-10	ShriKantilal M, Thakkar	Mrs. Urvashi Shodhan
34	ITA 1940/Ahd/18	2012-13	ShriKantilal M. Thakkar	do
35	ITA 1941/Ahd/18	2013-14	ShriKantilal M. Thakkar	do
36	ITA 1942/Ahd/18	2014-15	ShriKantilal M. Thakkar	do
37	ITA 1257/Ahd/18	2011-12	Parshottambhai P. Patel	Mrs. Nupur Shah
38	ITA 1467/Ahd/19	2013-14	Jigar Associates	Shri Biren Shah

39	ITA 1402/Ahd/17	2011-12	Pannalal B. Jaiswal	Shri Ankit Tulsania
40	ITA 2474/Ahd/18	2012-13	Babubhai M. Patel	Mrs. Arti Shah
41	ITA 2480/Ahd/18	2013-14	Priyakant R. Parikh (Ind.)	Assessee's Application
42	ITA 2328/Ahd/17	2013-14	Polymech Plast Machines Ltd.	Shri Alok Shah

Revenue by : Shri L.P. Jain, Sr. D.R.

Date of hearing : 06-10-2020

Date of pronouncement : 06-10-2020

आदेश/ORDER

PER BENCH:-

These forty two appeals filed by different assesseees arise from order of the CIT(A), Ahmedabad, in proceedings under the Income Tax Act, 1961; in short "the Act".

2. The assesseees filed written submissions to withdraw the appeals on the ground that they have opted to avail benefits of Vivad se Vishwas Scheme, 2020 and in their submissions the assesseees have also enclosed the copies form no. -3 issued by the Pr. CIT of Income Tax for approving the applications filed by the assesseees under the Vivad se Vishwas Scheme, 2020. When the matter was called for hearing, the ld. counsels for the assesseees at the outset have submitted that they do not want to pursue the said appeals since their applications under Vivad se Vishwas Scheme, 2020 have been approved by the Income Tax Department and requested that their applications for withdrawal of appeals may please be granted.

3. The Id. Departmental Representative for the Revenue stated that he has no objection to withdraw the appeals in the circumstances narrated on behalf of the assesseees.

4. We have considered the submissions and applications of the assesseees for withdrawal of the appeals as their applications have been approved under Vivad se Vishwas Scheme, 2020. A reference has been made in sub-section (2) & (3) of section 4 of Direct Tax Vivad se Vishwas Scheme, 2020 for the purpose of withdrawal of appeals. In the light of the provision made in the scheme and after considering the material on record, the aforesaid requests for withdrawal of appeals of the assesseees to avail the VSV Scheme, 2020 in accordance with law are allowed. However, in case, any issue is remained un-resolved under the said scheme, then, the assesseees will be at liberty to file the Miscellaneous Application to recall this order to restore the original appeal within the time limit provided in the act.

5. In the result, all the forty two appeals filed by different assesseees are dismissed as withdrawn.

Order pronounced in the open court on 06-10-2020

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER
Ahmedabad : Dated 06/10/2020

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद