

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “C” BENCH**

**(BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER  
& SHRI AMARJIT SINGH, ACCOUNTANT MEMBER)**

[Through Virtual Court]

**ITA. Nos: 725, 647 & 1221/Ahd/2019  
(Assessment Years: 2015-16, 2010-11 & 2008-09 )**

<b>Dhrumil D. Shah 403, Prasad Avenue, Opp: Jain Temple, Nehrunagar, Ahmedabad PAN No. BBLPS3419N</b>	<b>V/S</b>	<b>The Income Tax Officer, Ward-5(1)(5), Ahmedabad</b>
<b>Rameshchandra Motibhai Patel C/o, Amrishbhai Hemandrabhai Patel, 58 Shankar Society, Part-1, Near Amikunj Mirambica Road, Naranpura, Ahmedabad PAN No. AOFPP9222A &amp;</b>	<b>V/S</b>	<b>The Income Tax Officer, Ward-2(2)(4), Ahmedabad</b>
<b>Late Shri Vishnubhai Mafatlal Patel(Represent by Shashin Vishnubhai Patel- Legal Heir) 11, Hindu Colony, Opp. Sardar Patel Stadium, Navrangpura, Ahmedabad PAN No. AEHPP8757L</b>	<b>V/S</b>	<b>DCIT Central Circle-1(1), Ahmedabad</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Appellant by</b>	<b>: Shri S. R. Shah, A.R.</b>
<b>Respondent by</b>	<b>: Shri Lalit P. Jain, Sr. D.R.</b>

**(आदेश)/ORDER**

Date of hearing : 28-10-2020  
Date of Pronouncement : 29 -10-2020

**PER BENCH**

1. These three appeals filed by different assesses arise from order of the Ld. CIT(A), Ahmedabad, in proceedings under the Income Tax Act 1961; in short “the Act”.
2. The assesses 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 assesses have also enclosed the copies form no.-3 issued by the Pr. CIT of Income Tax for approving the applications filed by the assesses under the Vivad se Vishwas Scheme, 2020. When the matter was called for hearing, the Ld. Counsels for the assesses 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 Ld. 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 assesses 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 assesses to avail the VSV Scheme, 2020 in accordance with law are allowed. However, in case, any issue is remained unresolved 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 three appeals filed by different assesseees are dismissed as withdrawn.

Order pronounced in Open Court on	29 - 10- 2020
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**Sd/-**  
**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER True Copy**  
Ahmedabad: Dated 29/10/2020

**Sd/-**  
**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER**

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.
5. The DR., ITAT, Ahmedabad.
6. Guard File.

By ORDER

Deputy/Asstt.Registrar  
ITAT,Ahmedabad