

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAJKOT BENCH, RAJKOT  
(Through Virtual Court)  
BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
& MS. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. Nos. 13&14/Rjt/2019  
(निर्धारण वर्ष / Assessment Years: 2010-11&2011-12)

<b>Mamtaben Sanjaykumar Makadiya</b> A-1, Kiran Apartment, Nr. Lalbhai Sheth Bunglows, Shahibaug, Ahmedabad-380004	<b>बनाम/ Vs.</b>	<b>DCIT</b> Central Circle-1, Rajkot
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : BARPM0206J		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Mukesh Khandwala, AR,
प्रत्यर्थी की ओर से / Respondent by :	Shri Ranjit Singh, CIT DR

सुनवाई की तारीख / Date of Hearing	01/12/2020
घोषणा की तारीख /Date of Pronouncement	03/12/2020

**आदेश/ORDER**

**PER BENCH:**

The instant appeals filed by the assessee are directed against the order dated 28.11.2018 passed by the Commissioner of Income Tax (Appeals) –4, Ahmedabad arising out of the assessment order dated 21.12.2017 passed by the DCIT, Central Circle-1, Rajkot under Section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred as to ‘the Act’) for Assessment Years 2010-11 & 2011-12.

2. The captioned assessee has sought to withdraw the appeal listed above on the ground that assessee has opted to avail benefits of ‘Vivad se Vishwas Scheme, 2020’ (VSV). As per letter dated

25.11.2020 filed by assessee, it is submitted that assessee does not seek to pursue the said appeal owing to exercise of option for availing VSV Scheme and consequently requested that assessee's application for withdrawal of appeal 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 assessee.

4. In the light of written requests made on behalf of the captioned party, the appeal is dismissed as withdrawn. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any bonafide reasons, then the assessee concerned will be at liberty to seek restoration of original appeal for hearing before ITAT in accordance with law.

5. In the result, the captioned appeal is dismissed as withdrawn.

**This Order pronounced in Open Court on 03/12/2020**

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

Sd/-  
(MADHUMITA ROY)  
JUDICIAL MEMBER

Ahmedabad: Dated 03/12/2020

TANMAY

**TRUE COPY**

**आदेश की प्रतिलिपि अग्रहित / Copy of Order Forwarded to:-**

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /  
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलीय अधिकरण, राजकोट / ITAT, Rajkot