

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद ।**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, AHMEDABAD**

*(Convened through Virtual Court)*

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
& MS. MADHUMITA ROY, JUDICIAL MEMBER**

<b>S. No.</b>	<b>Appeal</b>	<b>A.Y.</b>	<b>Appellant (PAN NO.)</b>	<b>Respondent</b>	<b>A.R.(Shri)</b>
1.	ITA No. 1471/Ahd/2019	2016-17	Dhanlaxmi Cotton Co. ( <b>AAGFD2908Q</b> )	ITO, Ward-5(2)(3), Ahmedabad	M. K. Patel
2.	ITA No. 2288/ Ahd/2018	2011-12	Girishchandra Nathalal Shah ( <b>ACWPS4620A</b> )	ITO, Ward-4(2)(2), Ahmedabad	Withdrawal
3.	ITA No. 1419/ Ahd/2019	2012-13	Hitendra Pooniwala ( <b>AFNPP3682H</b> )	DCIT, Cricle-4(2), Baroda	Withdrawal
4.	ITA No. 2268/Ahd/2017	2014-15	Shri Dhanesh Chhabidas Shah ( <b>AMDPS8063L</b> )	ITO, Ward-3(3)(6), Ahmedabad	Tushar Hemani & Parimal Singh Parmar
5-7.	ITA Nos. 1462- 1464/Ahd/2015	2002-03 to 2005- 06	Smt. Kusumdevi R. Agarwal ( <b>ADXP5271D</b> )	ITO, Ward-5(2)(5), Ahmedabad	Shri Divyas S. Agrawal
8.	ITA No. 1550 /Ahd/2018	2015-16	Shri Nitin Bhanwarlal Harnesha ( <b>ABEPH6230Q</b> )	ITO, Ward-6(1)(3), Ahmedabad	P. F. Jain
9.	ITA No. 132 /Ahd/2020	2016-17	Shri Rajeshkumar Gajendrasingh Shekhavat ( <b>DDOPS7358H</b> )	ITO, Ward-3(2)(9), Ahmedabad	P. F. Jain
10.	ITA No. 2475 /Ahd/2018	2010-11	Shri Shaileshkumar Amrutbhai Patel ( <b>AUDPP1161A</b> )	ITO, Ward -5, Kadi	T.P. Hemani & Parimal Singh Parmar
11.	ITA No. 1855 /Ahd/2019	2011-12	Smt. Narayaniben Haribhai Wadhvani ( <b>AAFPW1569F</b> )	ITO, Ward-5(2)(5), Ahmedabad	P. F. Jain
12.	ITA No. 163 /Ahd/2018	2014-15	Jayesh Jitendrakumar Shah-HUF ( <b>AAFHJ1403H</b> )	ITO, Ward-3(3)(6), Ahmedabad	Withdrawal
13.	ITA No. 2507 /Ahd/2017	2014-15	Sh. Chandresh G Patel ( <b>ACOPP7602F</b> )	ITO, Ward-3(2)(6), Ahmedabad	Hardik Vora

14.	ITA No. 2243 /Ahd/2018	2010-11	Romit Yogeshkumar Aggarwal (AIMPA6813H)	ITO, Ward-6(1)(3), Ahmedabad	Withdrawal
15.	ITA No. 2477/Ahd/ 2017	2013-14	Shri Vipul Jivanlal Patel-HUF (AAEHV1770Q)	ITO, Ward-3(3)(5), Ahmedabad	Dhiren Shah
16.	ITA No. 1710 /Ahd/2019	2011-12	Falgunkumar Mahendrabhai Patel (AJYPP3014A)	DCIT, Kheda Circle, Nadiad	Withdrawal
17.	ITA No. 1325/Ahd/2018	2014-15	Shri Navinbhai G. Patel (ABDPP5158Q)	ITO, Ward-2(2)(3), Ahmedabad	Hardik Vora
18.	ITA No. 339/Ahd/2019	2010-11	Govindbhai Jasangbhai Chaudhari (AHXPC9935G)	ITO, Ward-2, Patan	T.P. Hemani & Parimal Parmar
19-20.	ITA Nos. 259&246/Ahd/2019	2014-15 & 2015-16	Harnarayan Jayramdas Patel (AASSP2710J)	ITO, Ward-1(3)(2), Ahmedabad	Sanjay R. Shah
21.	ITA No. 463 /Ahd/2019	2014-15	Chandrikaben Pravinkumar Shah (BCYPS8247L)	ITO, Ward-3(2)(1), Ahmedabad	M. S. Chhajer
22.	ITA No. 1413 /Ahd/2018	2014-15	Shri Kiritkumar D. Patel (ACCPP4273C)	ITO, S K Ward-3, Himatnagar	Jimis S. Patel
23.	ITA No. 189 /Ahd/2019	2010-11	Shri Kirtijumar Chhotalal Patel (AODPP5887P)	ITO, Ward-7(2)(2), Ahmedabad	Withdrawal
24.	ITA No. 1777 /Ahd/2018	2009-10	Smt. Urmilaben Jayantilal Jadav (ADYPJ7990B)	ITO, Ward-4, Gandhinagar	Withdrawal
25-27.	ITA No. 2436&2437/Ahd/2018 ITA No. 2438/Ahd/2018	2014-15 & 2015-16	Mehul Vinodray Mashkaria (ABFPM0297H) Hina Mehul Mashkaria (ABFPM0297H)	DCIT, Ward-4(2), Ahmedabad	M. K. Patel
28.	ITA No. 30/Ahd/2019	2011-12	Parshottambhai Madhavlal Patel (ACOPP9158L)	ITO, Ward-3, Gandhinagar	Hardik Vora
29.	ITA No. 1882/Ahd/2018	2006-07	Patel Sonalben Tusharbhai (AAZPP4297R)	ITO, Ward-12(1), Ahmedabad	Aseem Thakkar
30.	ITA No. 2095/Ahd/2018	2014-15	Ranukaben Vishnubhai Patel (ABUPP2772R)	ITO, Ward-1(3)(4), Ahmedabad	Withdrawal
31.	ITA No. 1204/Ahd/2018	2014-15	Patel Vishnubhai Mathurdas(HUF) (AAEHP6761P)	ITO, Ward-1(3)(4), Ahmedabad	Withdrawal
32.	ITA No.	2014-15	Nikhil Vishnubhai Patel	ITO,	Withdrawal

	1203/Ahd/2018		(HUF) ( <b>AAFHN8853D</b> )	Ward-2(2)(3), Ahmedabad	
33.	ITA No. 2085/Ahd/2018	2014-15	Vimladevi Surajmal Jain ( <b>AAQPJ8038B</b> )	ITO, Ward-1(3)(5), Ahmedabad	Hardik Vora
34.	ITA No. 1833/Ahd/2018	2011-12	Kishanbhai P Parjapati ( <b>ADIPP7616E</b> )	ITO, Ward-3(3)(2), Ahmedabad	S. N. Divatia
35.	ITA No. 1450/Ahd/2018	2009-10	Shilpaben A. Patel ( <b>AFXPP3136J</b> )	ITO, Ward-5(3)(5), Ahmedabad	Withdrawal
36.	ITA No. 2837/Ahd/2017	2014-15	Nilesh Shah(HUF) ( <b>AAFHN4618C</b> )	ITO, Ward-7(2)(3), Ahmedabad	Withdrawal
37- 38.	ITA Nos. 1686&1687/Ahd /2018	2015-16	Arvind Purvesh-HUF ( <b>AADHA6150L</b> ) Arvind Shashank-HUF ( <b>AADH6580L</b> )	ITO, Ward-1(2)(1), Ahmedabad	M. S. Chajjad
39.	ITA No. 328/Ahd/2019	2015-16	Kunvarji Growth Corporation LLP. ( <b>AAKFK2110R</b> )	ITO, Ward-5(2)(3), Ahmedabad	G. M. Thakor
40.	ITA No. 843/Ahd/2019	2010-11	Shri Vinodbhai N. Patel ( <b>BAKPP2690G</b> )	ITO, Ward-1, Palanpur	Withdrawal
41.	ITA No. 1183/Ahd/2019	2010-11	Shri Udayan Ushakant Chokshi ( <b>AAYPE4448C</b> )	ITO, Ward-4(2)(2), Vadodara	Withdrawal
42.	ITA No. 2506/Ahd/2017	2014-15	Gaurangbhai Bipinchandra Shah ( <b>AXKPS8441C</b> )	ITO, Ward-2(5), Bhavnagar	Bhavesh Shah
43.	ITA No. 2200/Ahd/2017	2014-15	Shri Bipinchandra Premchand Shah ( <b>ADEP0769M</b> )	ITO, Ward-2(5), Bhavnagar	Bhavesh Shah
44- 45.	ITA Nos. 1780/Ahd/2018 & 494/Ahd/2018	2013-14	Alpesh Ravjibhai Patel ( <b>AMXPP4488N</b> )	ITO, Ward-2, Nadiad	Withdrawal
46.	ITA No. 2779/Ahd/2017	2014-15	Nellamben Sanjaykumar Shah ( <b>ADIPS1207L</b> )	ITO, Ward-3(3)(3), Ahmedabad	S. N. Divatia
47.	ITA No. 654/Ahd/2018	2009-10	MHN Inframinds Pvt. Ltd. ( <b>AABCN6305R</b> )	ITO, Ward-3(1)(1), Ahmedabad	Withdrawal
48.	ITA No. 171/Ahd/2019	2015-16	Mihir Nalin Shah ( <b>AMWPS1718F</b> )	DCIT, Circle-3(1)(1), Ahmedabad	Sanjay R. Shah
49.	ITA No. 131/Ahd/2019	2014-15	Shanti Corporation ( <b>ABTFS6275P</b> )	ITO, Ward-1(2)(4), Ahmedabad	Withdrawal
50.	ITA No. 2453/Ahd/2018	2014-15	Vilpesh Champaklal Parikh ( <b>ABNPP5399P</b> )	ITO, Ward-1(2)(4), Ahmedabad	G. M. Thakor
51.	ITA No. 1918/Ahd/2019	2011-12	Kanubhai Dhulalbhai Prajapati ( <b>AWSP4299A</b> )	ITO, Ward-5(2)(5), Ahmedabad	S. N. Divatia
52.	ITA No. 238/Ahd/2019	2015-16	Nilesh Arvindbhai Shah ( <b>AQSPS7141L</b> )	ITO, Ward-7(2)(3), Ahmedabad	Withdrawal

53.	ITA No. 2865/Ahd/2017	2014-15	Kinjal Aanan Dalal ( <b>ARHPD4399M</b> )	ITO, Ward-3(3)(2), Ahmedabad	S. N. Divatia
54.	ITA No. 119/Ahd/2018	2014-15	Hitesh Vasudev Pariyani- HUF ( <b>AJHP3974M</b> )	ITO, Ward-3(3)(4), Ahmedabad	S. N. Divatia
55.	ITA No. 1324/Ahd/2019	2015-16	Atulbhai Suryakant Shah ( <b>ADKPS6596C</b> )	ITO, Ward-3(3)(1), Ahmedabad	S. N. Divatia
56.	ITA No. 1411/Ahd/2018	2012-13	Diptee Kirit Vadalia ( <b>APLPV6320G</b> )	ACIT, Central Circle-1, Vadodara	S. N. Soparkar & Urvashi Sodhan

<b>Revenue by :</b>	Shri S. S. Shukla, Sr. D.R.
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सुनवाई की तारीख / <b>Date of Hearing</b>	04/12/2020
घोषणा की तारीख / <b>Date of Pronouncement</b>	07/12/2020

### आदेश/ORDER

#### **PER BENCH:**

The captioned fifty six appeals arise from the respective orders of the Commissioner of Income Tax (Appeals) ('CIT(A)') against different assessment years.

2. The captioned assesseees have sought to withdraw the appeals listed above on the ground that they have opted to avail benefits of 'Vivad se Vishwas Scheme, 2020' (VSV). When the matter was called for hearing, the Id. counsels for the assessee at the outset have submitted that they do not seek to pursue the said appeals owing to exercise of option for availing VSV Scheme and consequently requested that their applications for withdrawal of appeals may please be granted. Reference was also made to written requests in this regard.

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 assessee.

4. In the light of oral/written requests made on behalf of the captioned parties, all the appeals are 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 appeals for hearing before ITAT in accordance with law.

5. In the result, all captioned appeals are dismissed as withdrawn.

<b>This Order pronounced on</b>	<b>07/12/2020</b>
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Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER  
Ahmedabad: Dated 07/12/2020

Sd/-  
(MADHUMITA ROY)  
JUDICIAL MEMBER

**TRUE COPY**

*TANMAT*

**आदेश की प्रतिलिपि अग्रेषित / 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  
आयकर अपीलीय अधिकरण, अहमदाबाद ।