

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“SMC” BENCH, AHMEDABAD**

(Through Virtual Court)

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

आयकर अपील सं./I.T.A. No. 1786/Ahd/2019

(निर्धारण वर्ष / Assessment Year: 2013-14)

Shri Anand Kumar Agarwal 29, Basant Bahar, Vibhag-IV, B/h. Homyopathy College, Boapl, Ahmedabad-380058	<b>बनाम/</b> Vs.	ITO Ward-1(1)(1), Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABIPA0075E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Sanjay R. Shah, AR
प्रत्यर्थी की ओर से / Respondent by :	Shri R. R. Makwana, Sr.DR

सुनवाई की तारीख / Date of Hearing	22/12/2020
घोषणा की तारीख /Date of Pronouncement	23/12/2020

**आदेश/ORDER**

**PER BENCH:**

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals)-1, Ahmedabad ('CIT(A)' in short), dated 23.09.2019 arising in the assessment order dated 18.10.2018 passed by the ITO, Ward-1(1)(1), Ahmedabad under Section 144 r.w.s. 147 of the Income Tax Act, 1961 (the Act) concerning AY 2013-14.

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). When the matter was called for hearing, the Id. counsels for the assessee at the outset have submitted that he does not seek to pursue the said appeal owing to exercise of option for availing VSV Scheme and consequently 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 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 In the light of written requests made on behalf of the captioned party, the appeal is dismissed as withdrawn.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 In the result, the captioned appeal is dismissed as withdrawn.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 on 23 /12/2020**

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER  
Ahmedabad: Dated 23/12/2020

Sd/-  
(MADHUMITA ROY)  
JUDICIAL MEMBER

**True Copy**

*TANMAY*

**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 ।