

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. 2201/Ahd/2017

(निर्धारण वर्ष / Assessment Year: 2014-15)

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| Kalpanaben Bipinchandra Shah C/o. M/s. Tarachand Trikamlal Shah Para, Botad, Dis-Bhavnagar, Pin- 364710 | बनाम/ Vs. | ITO Ward-2(5), Bhavnagar |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AMTPS9667G | | |
| (अपीलार्थी /Appellant) | .. | (प्रत्यर्थी / Respondent) |

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

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| 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)-6, Ahmedabad ('CIT(A)' in short), dated 28.08.2017 arising in the assessment order dated 27.12.2016 passed by the ITO, Ward-2(5), Bhavnagar under Section 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2014-15.

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 21.12.2020 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 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 In the light of written requests made on behalf of the captioned party, the appeal is dismissed as withdrawn.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 In the result, the captioned appeal is dismissed as withdrawn.

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| This Order pronounced on | 23/12/2020 |
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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 ।