

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, AHMEDABAD**  
**(Through Virtual Court)**  
**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER**  
**AND MS. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 1668/Ahd/2018  
(निर्धारण वर्ष / Assessment Year: 2014-15)

Shri Tribhovanbhai S. Patel 10, Divya Vijay Society, Saijpur Bogha, Krishnagar, Ahmedabad-380008	<b>बनाम/</b> Vs.	Income Tax Officer Ward-7(2)(5), Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AEHPP7110H		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

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

सुनवाई की तारीख / Date of Hearing	05/01/2021
घोषणा की तारीख /Date of Pronouncement	06/01/2021

**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)-7, Ahmedabad ('CIT(A)' in short), dated 18.12.2017 arising in the assessment order dated 29.12.2016 passed by the ITO, Ward-7(2)(5), Ahmedabad 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 he has opted to avail benefits of 'Vivad se Vishwas Scheme, 2020' (VSV). When the matter was called for hearing,

the Id. counsel for the assessee at the outset has submitted that they do not seek to pursue the said appeals owing to exercise of option for availing VSV Scheme and consequently requested that his application for withdrawal of appeal 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 In the light of written requests made on behalf of the captioned party, the appeal is dismissed as withdrawn.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 In the result, the captioned appeal is dismissed as withdrawn.

<b>This Order pronounced on</b>	<b>06/01/2021</b>
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Sd/-  
(WASEEM AHMED)  
ACCOUNTANT MEMBER

Ahmedabad: Dated 06/01/2021 ***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.

Sd/-  
(MADHUMITA ROY)  
JUDICIAL MEMBER

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण, अहमदाबाद ।