

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद ।

IN THE INCOME TAX APPELLATE TRIBUNAL

“SMC” BENCH, AHMEDABAD

(Through Virtual Court)

BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER

AND MS. MADHUMITA ROY, JUDICIAL MEMBER

आयकर अपील सं./I.T.A. No. 1154/Ahd/2018

(निर्धारण वर्ष / Assessment Year: 2013-14)

Kedar Cotton Industries Survey No. 50/1, At: Budasan Tal: Kadi, Dist: Mehsana	बनाम/ Vs.	ACIT Mehsana Circle, Mehsana
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AADFK2494F		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri M.K. Patel & Arti Shah, ARs
प्रत्यर्थी की ओर से / Respondent by :	Shri S. S. Shukla, 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)-Gandhinagar, Ahmedabad ('CIT(A)' in short), dated 05.02.2018 arising in the assessment order dated 09.03.2016 passed by the ACIT, Mehsana Circle, Mehsana under Section 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2013-14.

2. When the matter was called for hearing, it is pointed out to the Bench that the assessee has filed declaration and undertaking in Form No. 1 as per provisions of the Direct Tax Vivad Se Vishwas Act, 2020 for availment of the benefit under the scheme. In view of this, the Ld. Counsel for the assessee submitted that assessee does not want to pursue

the said appeal owing to exercise of option for availing VSV Scheme and it has complied with the requisite formalities, and sought permission for withdrawal of appeal before the Tribunal. The Ld. Counsel has placed on record copy of Form No. 1 and 2.

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 In the light of written requests made on behalf of the captioned party, the appeal is dismissed as withdrawn.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 In the result, the captioned appeal is dismissed as withdrawn.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

06/01/2021

Sd/-

(WASEEM AHMED)

ACCOUNTANT MEMBER

Ahmedabad: Dated 06/01/2021 **True Copy**
TANMAY

Sd/-

(MADHUMITA ROY)

JUDICIAL MEMBER

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 ।