

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'D' अहमदाबाद ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"D" BENCH, AHMEDABAD**

*(Convened through Virtual Court)*

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**  
**& SHRI MAHAVIR PRASAD, JUDICIAL MEMBER**

S.No	Appeal	A.Y.	Appellant (PAN NO.)	Respondent	A.R.
1	ITA No. 1054 /Ahd/2016	2009-10	Soni Kamlesh Maganlal (AJMPS6722N)	The ACIT, Circle - 12, Ahmedabad	Shri S. N. Divatia
2	ITA No.1055 /Ahd/2016	2009-10	Soni Hiralal Maganlal (AJMPS6723P)	The ACIT, Circle - 12, Ahmedabad	Shri S. N. Divatia

<b>Revenue by :</b>	Smt. Sanyogita Nagpal, Sr. D.R.
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सुनवाई की तारीख / <b>Date of Hearing</b>	05/01/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	06/01/2021

**आदेश/ORDER**

**PER BENCH :**

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

2. The captioned assessee has 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 she 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 In the light of oral/written requests made on behalf of the captioned parties, all the appeals are dismissed as withdrawn.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 In the result, captioned appeals of both assesses are dismissed as withdrawn.

**This Order pronounced on 06/01/2021**

Sd/-  
(MAHAVIR PRASAD)  
JUDICIAL MEMBER

Ahmedabad: Dated 06/01/2021

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

*True Copy*

*S. K. SINHA*

**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 ।