

आयकर अपील अाधिकरण, अहमदाबाद ढायपीठ
IN THE INCOME TAX APPELLATE TRIBUNAL,
" B " BENCH, AHMEDABAD
(CONDUCTED THROUGH VIRTUAL COURT AT AHMEDABAD)
BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER
And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 3463/AHD/2016

अाधरण वष/Asstt. Year: 2012-2013

M/s Raj Builders, Nishan Status, Nr. Anand Party Plot, GST Crossing, New Ranip, Ahmedabad-382470. PAN: AAMFR2238K	Vs.	A.C.I.T, Circle-2(2), Ahmedabad.
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(Applicant)		(Respondent)
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Assessee by :	Shri Manish J. Shah, A.R
Revenue by :	Shri Lalit P. Jain, Sr.D.R

सुनवाई का तारख/Date of Hearing : 15/12/2020

घोषणा का तारख /Date of Pronouncement: 04/01/2021

आदेश / O R D E R

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the Assessee against the order of the Learned Commissioner of Income Tax(Appeals)-10, Ahmedabad, dated 06/09/2016 arising in the matter of assessment order passed under s. 143(3) of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2012-2013.

2. When the case was called for hearing, the Id.counsel for the assessee filed an application dated 15/12/2020 seeking adjournment on the ground that assessee is looking for availing benefit under Vivad se Vishwas ("VSV"). He submitted that owing to this fact that application for exercise of option for availing Vivad se Vishwas Scheme is under process and it does not want to pursue its appeal, assessee may be permitted to withdraw its appeal.

3. The Id.Departmental Representative for the Revenue stated that he has no objection for withdrawal of the appeal by the assessee, in the circumstances narrated on behalf of the assessee.

4. In the light of above submission of both the parties appeal filed by the assessee stand dismissed as withdrawn. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any *bonafide* reason, then the assessee will be at liberty to seek restoration of original appeal for adjudication before ITAT in accordance with law.

5. In the result, the appeal filed by the assessee is dismissed **as being withdrawn under VSV scheme.**

Order pronounced in the Court on 04/01/2021 at Ahmedabad.

**Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER**

**Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER**

Ahmedabad; Dated
Manish

(True Copy)
04/01/2021