

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद ।

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD**

(Convened through Virtual Court)

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
& MS. MADHUMITA ROY, JUDICIAL MEMBER**

S. No.	Appeal	A.Y.	Appellant (PAN NO.)	Respondent	A.R.(Shri)
1.	ITA No. 838/Ahd/2018	2013-14	Mahendra Jayantilal Shah (ABYPS5503M)	ITO Ward-5(3)(1), Ahmedabad	S. N. Divatia
2.	ITA No. 2098/Ahd/2017	2003-04	Dipak N. Gandhi-HUF (AAAHG9618L)	DCIT Circle-5(2), Ahmedabad	S. N. Divatia

Revenue by :	Shri L. P. Jain, Sr. D.R.
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सुनवाई की तारीख / Date of Hearing	12/01/2021
घोषणा की तारीख / Date of Pronouncement	13/01/2021

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 have 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 ld. 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 he 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 In the light of oral/written requests made on behalf of the captioned parties, all the appeals are dismissed as withdrawn.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 In the result, all captioned appeals are dismissed as withdrawn.

This Order pronounced on	13/01/2021
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Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad: Dated 13/01/2021 **TRUE COPY**
TANMAY

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue 2. आवेदक / Assessee 3. संबंधित आयकर आयुक्त / Concerned CIT.
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 ।