

IN THE INCOME TAX APPELLATE TRIBUNAL  
RAJKOT BENCH, RAJKOT

**Before: Shri Amarjit Singh, Accountant Member  
and Ms. Madhumita Roy, Judicial Member**

**[Conducted through E-Court at Ahmedabad]**

S.No.	Appeal ITA	Asst	Appellant (PAN NO.)	Respondent	A.R.	D.R.
1	252/Rjt/2019	2015-16	Jaydeep Medical Agency, Rajot (AAFFJ9589A)	ITO, Ward-1(2)(5), Rajkot	Shri Vimal Desai	Shri S.S. Rathi
2	416/Rjt/2018	2013-14	Venkatesh Karriers Ltd. Jamnagar (AAACV2738B)	Dy. CIT,(Intl. tax.), Rajkot	Shri Vimal Desai	Shri S.S. Rathi
3	246/Rjt/2018	2013-14	Dharmendra V. Patel (HUF), Morbi (AABHP7908R)	ITO, Ward-4, Morbi	Shri Vimal Desai	Shri S.S. Rathi
4	443/Rjt/2018	2014-15	Dhiren Mansukh Shah, Jamnagar (AMIPS5673B)	ACIT,Circle-3, Jamnagar	Shri Vipul Pattni	Shri S.S. Rathi
5	350/Rjt/2018	2012-13	M/s. Meg Pie Chemicals, Rajkot (AADFM2886P)	ITO, Ward-1(1)(1), Rajkot	Shri M.J. Ranpur a	Shri S.S. Rathi
6	533/Rjt/2013	2009-10	Kokilaben Vinaykant Kotecha , Una (AEJPK4211J)	ITO, Ward-1(4), Veraval	Shri Chetan Agrawal	Shri S.S. Rathi

Date of hearing : 05-01-2021  
Date of pronouncement : 07-01-2021

**आदेश/ORDER**

**PER BENCH:-**

These six appeals filed by different assessees, arise from order of the CIT(A), in proceedings under section 143(3) & 271(1)(c) of the Income Tax Act, 1961; in short “the Act”.

2. The assessees filed written submissions to withdraw the appeals on the ground that they have opted to avail benefits of Vivad se Vishwas Scheme, 2020 and in their submissions the assessees have also enclosed the copies form no. -3 issued by the Pr. CIT of Income Tax for approving the applications filed by the assessees under the Vivad se Vishwas Scheme, 2020. When the matter was called for hearing, the Id. counsels for the assessees at the outset have submitted that they do not want to pursue the said appeals since their applications under Vivad se Vishwas Scheme, 2020 have been approved by the Income Tax Department and requested that their applications for withdrawal of appeals may please be granted.

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 assessees.

4. We have considered the submissions and applications of the assessees for withdrawal of the appeals as their applications have been approved under Vivad se Vishwas Scheme, 2020. A reference has been made in sub-section (2) & (3) of section 4 of Direct Tax Vivad se Vishwas Scheme, 2020 for the purpose of withdrawal of appeal. In the light of the provision made in the scheme and after considering the material on record, the aforesaid requests for withdrawal of appeals of the assessees to avail the VSV Scheme, 2020 in

accordance with law is allowed. However, in case, any issue is remained un-resolved under the said scheme, then, the assesseees will be at liberty to file the Miscellaneous Applications to recall this order to restore the original appeals within the time limit provided in the act.

5. In the result, all the six appeals of the different assesseees are dismissed as withdrawn.

Order pronounced in the open court on 07-01-2021

**Sd/-**  
**(MADHUMITA ROY)**  
**JUDICIAL MEMBER**  
**Ahmedabad : Dated 07/01/2021**

**Sd/-**  
**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

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

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order,

Assistant Registrar,  
Income Tax Appellate Tribunal,  
Rajkot