

**IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT**

**BEFORE SHRI PAWAN SINGH, JM & DR. A. L. SAINI, AM**

**आयकरअपीलसं./ITA No.1016/AHD/2015**

**(निर्धारणवर्ष / Assessment Year: (2010-11))**

**(Virtual Court Hearing)**

M/s. Hari Krishna Gems, 19, ABC 20AB, Patel Ind. Estate, Katargam Road, Surat.	<b>Vs.</b>	Deputy Commissioner of Income Tax, Circle-3(2), Surat.
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ABKFS9374A</b>		
<b>(Assessee)</b>		<b>(Respondent)</b>

Assessee by : Shri Nitin Gheewala – CA

Respondent by : Ms Anupama Singla – Sr. DR

**सुनवाईकीतारीख/ Date of Hearing : 07/01/2021**

**घोषणाकीतारीख/Date of Pronouncement: 07/01/2021**

**आदेश / ORDER**

**PER DR. A. L. SAINI, ACCOUNTANT MEMBER:**

At the outset itself, Shri Nitin Gheewala, learned counsel for the assessee, submitted before the Bench that assessee has opted the benefit of the “**Direct Tax Vivad Se Vishwas Act, 2020**”. A copy of Form-3 under ‘the Direct Tax Vivad Se Vishwas Act, filed by the assessee in the Income Tax Department on 13.12.2020 issued by Principal Commissioner of Income Tax, Surat-1, was also placed before the Bench. Shri Nitin Gheewala, CA, on behalf of the assessee submitted that assessee prayed for withdrawal of the appeal to which, the learned Departmental Representative (DR) did not raise any objection.

2. We have heard both the parties and gone through Form-3 filed by the assessee to obtain the benefit of ‘**Vivad Se Vishwas Scheme**’ and noted that assessee has prayed for withdrawal of the appeal. The Ld. DR for the Revenue did not have any objection if the said appeal is withdrawn by the assessee. Consequently, we treat this appeal as withdrawn.

3. In the result, the appeal of the assessee (in ITA No.1016/AHD/2015 for AY.2010-11) is dismissed as withdrawn.

Order is pronounced on 07/01/2021, as per Rule 34 of Income Tax Appellate Tribunal, Rule 1963.

**Sd/-**  
**(PAWAN SINGH)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(Dr. A.L. SAINI)**  
**ACCOUNTANT MEMBER**

सूरत /Surat

दिनांक/ Date: 07/01/2021

Samanta, PS

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr.CIT
5. DR/AR, ITAT, Surat
6. Guard File

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By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Surat