

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “C” BENCH
(Conducted Through Virtual Court)
Before: Shri Rajpal Yadav, Vice President
And Shri Amarjit Singh, Accountant Member

S.No	Appeal ITA	A.Y.	Appellant (PAN NO.)	Respondent	A.R.	D.R.
1	948/Ahd/2016	2011-12	Shri Kajodmal C. Sharma, Baroda (APLPS1754F)	ITO, Wd. 2(2), Baroda	Shri D.K. Parikh	Shri L.P. Jain
2	1353/Ahd/2016	2007-08	Shri Sushil D. Agrawal, Ahd (AEDPA8004K)	ITO, Wd. 1(1), Ahd	Shri S.N. Soparkar	Shri L.P. Jain
3	1354/Ahd/2016	2008-09	Shri Sushil D. Agrawal, Ahd (AEDPA8004K)	ITO, Wd. 1(1), Ahd	Shri S.N. Soparkar	Shri L.P. Jain
4	IT(SS)A366/Ahd/2017	2010-11	Shri Ketan Vishwanath Pandya, Baroda (ABFPP5116N)	Dy. CIT CC-2, Baroda	Shri S.N. Soparkar	Shri L.P. Jain
5	IT(SS)A367/Ahd/2017	2011-12	Shri Ketan Vishwanath Pandya, Baroda (ABFPP5116N)	Dy. CIT CC-2, Baroda	Shri S.N. Soparkar	Shri L.P. Jain
6	IT(SS)A375/Ahd/2017	2011-12	Shri Nilesh Indravadan Amin, Baroda (AAUPA3967G)	DCIT, CC-2, Baroda	Shri S.N. Soparkar	Shri L.P. Jain
7	IT(SS)A376/Ahd/2017	2010-11	Smt. Jyotiben Bankimchandra Pandya, Baroda (ABFPP5114Q)	DCIT, CC-2, Baroda	Shri S.N. Soparkar	Shri L.P. Jain
8	IT(SS)A377/Ahd/2017	2011-12	Smt. Jyotiben Bankimchandra Pandya, Baroda (ABFPP5114Q)	DCIT, CC-2, Baroda	Shri S.N. Soparkar	Shri L.P. Jain
9	IT(SS)A389/Ahd/2017	2010-11	Smt. Shivangi Manish Jadav, Baroda (AHQPJ2309A)	DCIT, CC-2, Baroda	Shri S.N. Soparkar	Shri L.P. Jain
10	IT(SS)A390/Ahd/2017	2011-12	Smt. Shivangi Manish Jadav, Baroda (AHQPJ2309A)	DCIT, CC-2, Baroda	Shri S.N. Soparkar	Shri L.P. Jain
11	2238/Ahd/2015	2007-08	Kushal Tradelink P. Ltd. Ahd (AABCK7885P)	DCIT(OSD)-1, Cir-4, Ahd	Shri Tushar Hemani	Shri L.P. Jain
12	2239/Ahd/2015	2009-10	Kushal Tradelink P. Ltd. Ahd (AABCK7885P)	DCIT(OSD)-1, Cir-4, Ahd	Shri Tushar Hemani	Shri L.P. Jain
13	2240/Ahd/2015	2010-11	Kushal Tradelink P. Ltd. Ahd (AABCK7885P)	DCIT(OSD)-1, Cir-4, Ahd	Shri Tushar Hemani	Shri L.P. Jain

14	299/Ahd/2018	2014-15	M/s.Rushil Industries Ltd. Bhavnagar (AABCR0170N)	ITO, Wd. 1(5), Bhavnagar	Shri Tushar Hemani	Shri L.P. Jain
15	2291/Ahd/2018	2015-16	Indresh V. Shah, HUF, Ahd (AARHS6645C)	ITO, Wd. 5(2)(1), Ahd	Assessee's withdraw application	Shri L.P. Jain
16	2301/Ahd/2018	2010-11	Associated Dyestuff (P). Pvt. Ltd. (AACCA4885C)	DCIT, Cir-1(1)(1), Ahd	Shri S.N. Soparkar	Shri L.P. Jain
17	1352/Ahd/2019	2016-17	Jemby Chem Ltd, Ahd (AAACJ3818J)	DCIT, Cir-2(1)(2), Ahd	Assessee's withdraw application	Shri L.P. Jain
18	1452/Ahd/2019	2010-11	HNA Buildcon P. Ltd. Ahd (AACCH3064Q)	ITO, Wd. 2(1)(3), Ahd	Assessee's withdraw application	Shri L.P. Jain
19	1347/Ahd/2019	2014-15	Vilasben Dineshbhai Patel, Ahd (ABJPP9173D)	ITO, Wd. 5(3)(5), Ahd	Shri Sakar Sharma	Shri L.P. Jain
20	148/Ahd/2020	2011-12	Smile India Knowledge Service Pvt. Ltd., Ahd (AANCS6986M)	DCIT, Circle-4(1)(1), Ahd	Shri G.M. Thakore	Shri L.P. Jain
21	1318/Ahd/2018	2014-15	Dr. Yogesh Bhatt, Vadodara (AEIPB8717P)	DCIT, Cir-1(2), Vadodara	Ms. Dhwani Mehta	Shri L.P. Jain
22	1930/Ahd/2018	2014-15	Mangilal J. Shah HUF, Vadodara (AACHS7368P)	ITO, Wd. 3(1)(3), Vadodara	Shri Sakar Sharma	Shri L.P. Jain
23	2345/Ahd/2017	2013-14	Umashree Texplast Pvt. Ltd. Gandhinagar (AAACU6665Q)	DCIT, Circle-4(1)(2), Ahd	Shri A.L. Thakkar	Shri O.P. Sharma
24	3110/Ahd/2014	2011-12	Tej Organisers P. Ltd. Ahd (AACCT5993Q)	ITO, Wd. 8(1), Ahd	Shri S.N. Soparkar	Shri L.P. Jain
25	2293/Ahd/2017	2013-14	Kiren Pursottamdas Patel, Ahd (AEIPP0638K)	ITO, Wd-4(2)(2), Ahd	Shri B. Popat	Shri L.P. Jain
26	1929/Ahd/2018	2014-15	Kamlaben Mangilal Shah, Vadodara (AFOPS9247J)	ITO, Wd. 3(1)(3), Vadodara	Shri Sakar Sharma	Shri L.P. Jain

Date of hearing : 07-01-2021

Date of pronouncement : 18-01-2021

आदेश/ORDER

PER BENCH:-

These twenty six appeals filed by different assessees, arise from order of the CIT(A), in proceedings under 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 assesseees 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 ld. 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 ld. Departmental Representative for the Revenue stated that he has no objection to withdraw the appeals in the circumstances narrated on behalf of the assesseees.

4. We have considered the submissions and applications of the assesseees 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 assesseees 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 twenty six appeals of the different assesseees are dismissed as withdrawn.

Order pronounced in the open court on 18-01-2021

Sd/-
(RAJPAL YADAV)
VICE PRESIDENT

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Ahmedabad : Dated 18 /01/2021

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/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद