

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “A” BENCH  
(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     | 1628/Ahd/2018       | 2014-15 | Kamlesh Sevaram Panjabi (ABEPP8431D), Ahd           | DCIT (Intl. Taxn.)-1, Ahd                      | Shri M.K. Patel        | Shri Rajdeep Singh |
| 2     | 2109/Ahd/2018       | 2014-15 | DCIT, Circle-3(3), Ahd                              | Shri Ajaykumar, D. Shridhar (ACBPS6867 Q), Ahd | Withdrawal Application | Shri Rajdeep Singh |
| 3     | IT(SS)A 23/Ahd/2018 | 2007-08 | Manaswi M. Dalwadi (ABOPD2149N), Vadodara           | DCIT, CC-2, Vadodara                           | Shri M.J. Shah         | Shri Rajdeep Singh |
| 4     | IT(SS)A 24/Ahd/2018 | 2008-09 | Manaswi M. Dalwadi (ABOPD2149N), Vadodara           | DCIT, CC-2, Vadodara                           | Shri M.J. Shah         | Shri Rajdeep Singh |
| 5     | IT(SS)A 25/Ahd/2018 | 2009-10 | Manaswi M. Dalwadi (ABOPD2149N), Vadodara           | DCIT, CC-2, Vadodara                           | Shri M.J. Shah         | Shri Rajdeep Singh |
| 6     | IT(SS)A 26/Ahd/2018 | 2010-11 | Manaswi M. Dalwadi (ABOPD2149N), Vadodara           | DCIT, CC-2, Vadodara                           | Shri M.J. Shah         | Shri Rajdeep Singh |
| 7     | IT(SS)A 27/Ahd/2018 | 2011-12 | Manaswi M. Dalwadi (ABOPD2149N), Vadodara           | DCIT, CC-2, Vadodara                           | Shri M.J. Shah         | Shri Rajdeep Singh |
| 8     | IT(SS)A 28/Ahd/2018 | 2012-13 | Manaswi M. Dalwadi (ABOPD2149N), Vadodara           | DCIT, CC-2, Vadodara                           | Shri M.J. Shah         | Shri Rajdeep Singh |
| 9     | 147/Ahd2018         | 2013-14 | Manaswi M. Dalwadi (ABOPD2149N), Vadodara           | DCIT, CC-2, Vadodara                           | Shri M.J. Shah         | Shri Rajdeep Singh |
| 10    | 497/Ahd/2018        | 2009-10 | Hiramani Steels Pvt. Ltd. (AABCH7636M), Ahd         | DCIT, Circle-2(1)(1), Ahd                      | Shri Parin Shah        | Shri Rajdeep Singh |
| 11    | 505/Ahd/2019        | 2008-09 | Hiramani Steels Pvt. Ltd. (AABCH7636M), Ahd         | DCIT, Circle-2(1), Ahd                         | Shri Parin Shah        | Shri Rajdeep Singh |
| 12    | 497/Ahd/2019        | 2016-17 | Smt. Jigishaben Minesh Patel (AEIPP3706L), Vadodara | DCIT, CC-1, Vadodara                           | Shri G.M. Thakor       | Shri Rajdeep Singh |
| 13    | IT(SS)A 87/Ahd/2019 | 2016-17 | Smt. Daksha M. Mistry (ACWPM4933E), Baroda          | DCIT, CC-2, Baroda                             | Shri S.N. Soparkar     | Shri Rajdeep Singh |
| 14    | 1038/Ahd/2015       | 2011-12 | ACME International (AABCA6423D), Ahd                | DCIT, Circle-1, Ahd                            | Withdrawal Application | Shri Rajdeep Singh |

|    |               |         |  |  |                        |                    |
|----|---------------|---------|--|--|------------------------|--------------------|
|    |               |         |  |  |                        | Singh              |
| 15 | 956/Ahd/2016  | 2012-13 | ACME International (AABCA6423D), Ahd                     | DCIT, Circle-1, Ahd                    | Withdrawal Application | Shri Rajdeep Singh |
| 16 | 709/Ahd/2015  | 2009-10 | M/s. Hindustan Construction Co. (AACFH2503H), Bhavnagar  | DCIT, Circle-1, Bhavnagar              | Shri M.J. Shah         | Shri Rajdeep Singh |
| 17 | 1517/Ahd/2018 | 2014-15 | Varshal C Soni (AJFPS4585C), Baroda                      | ITO, Ward-3(1)(3), Baroda              | Shri M.J. Shah         | Shri Rajdeep Singh |
| 18 | 925/Ahd/2018  | 2009-10 | DCIT, Circle1(1), Ahd                                    | Smt. Induben C. Shah (ACZPS4276 R) Ahd | Withdrawal Application | Shri Rajdeep Singh |
| 19 | 2087/Ahd/2018 | 2014-15 | Shri Manish I. Patel (AGLPP6465D) Vadodara               | DCIT, Central Circle-3, Vadodara       | Ms. Arti N. Shah       | Shri Rajdeep Singh |
| 20 | 2585/Ahd/2017 | 1996-97 | Harshadbhai Bhagwandas Veghela(AAKPV5488K), Ahd          | ITO, Ward-2(1)(3), Ahd                 | Shri Sakar Sharma      | Shri Rajdeep Singh |
| 21 | 1191/Ahd/2017 | 2013-14 | Everest Instruments Pvt. Ltd. (AAACE8378G), Visnagar     | DCIT, Mehsana Circle, Mehsana          | Shri S.N. Soparkar     | Shri Rajdeep Singh |
| 22 | 76/Ahd/2018   | 2014-15 | Savjibhai Jagjivanbhai Sonai HUF (AAVHS3015C), Bhavnagar | ITO, Ward-1(5), Bhavnagar              | Shri Sakar Sharma      | Shri Rajdeep Singh |
| 23 | 77/Ahd/2018   | 2013-14 | Mansukhbhai Vaghesia (AAXPV2193A), Ahd                   | ITO, Ward-3(3)(4), Ahd                 | Shri Hardik Vora       | Shri Rajdeep Singh |
| 24 | 488/Ahd/2019  | 2012-13 | Shri Anil Gaherilal Guggad (AELPD5832J), Ahd             | DCIT, Circle-6(1), Ahd                 | Shri Divya S. Agrawal  | Shri Rajdeep Singh |
| 25 | 489/Ahd/2019  | 2012-13 | Shri Anil Gaherilal Guggad (AELPD5832J), Ahd             | DCIT, Circle-6(1), Ahd                 | Shri Divya S. Agrawal  | Shri Rajdeep Singh |
| 26 | 24/Ahd/2019   | 2012-13 | Kesar Buildcon P. Ltd. (AABCK4923E), Ahd                 | ITO, Wd-2(1)(2), Ahd                   | Withdrawal Application | Shri Rajdeep Singh |
| 27 | 869/Ahd/2019  | 2013-14 | Divine Metallurgical Services Pvt. Ltd. (), Ahd          | DCIT, CPC TDS, Ahd                     | Withdrawal Application | Shri Rajdeep Singh |
| 28 | 989/Ahd/2018  | 2012-13 | Ankita Dineshbhai Monpara(AYMPM2540B), Ahd               | ITO, Wd.-5(3)(3), Ahd                  | Shri Sakar Sharma      | Shri Rajdeep Singh |
| 29 | 989/Ahd/2018  | 2013-14 | Ankita Dineshbhai Monpara (AYMPM2540B), Ahd              | ITO, Wd.-5(3)(3), Ahd                  | Shri Sakar Sharma      | Shri Rajdeep Singh |

Date of hearing : 21-01-2021

Date of pronouncement : 22-01-2021

## **आदेश/ORDER**

### **PER BENCH:-**

These twenty nine appeals filed by different assesseees except two i.e. ITA 2109/Ahd/2018 & 925/Ahd/2018 filed by revenue, arise from order of the CIT(A), in proceedings under Income Tax Act, 1961; in short “the Act”.

2. The assesseees 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 assesseees under the Vivad se Vishwas Scheme, 2020. When the matter was called for hearing, the ld. counsels for the assesseees 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 appeals. In the light of the provision made in the scheme and after considering the material on record, the aforesaid requests for withdrawal of appeals 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 nine appeals are dismissed as withdrawn.

Order pronounced in the open court on 22-01-2021

**Sd/-**  
**(RAJPAL YADAV)**  
**VICE PRESIDENT**  
**Ahmedabad : Dated 22/01/2021**

**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/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद