

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद ।**

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

*(Convened through Virtual Court)*

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT AND  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

<b>S.No</b>	<b>Appeal</b>	<b>A.Y.</b>	<b>Appellant (PAN NO.)</b>	<b>Respondent</b>	<b>A.R.</b>
1	ITA No. 961/Ahd/2018	2014-15	Shri Dhaval Chandubhai Patel ( <b>ANKPP3234E</b> )	ITO, Ward - 5(3)(4), Ahmedabad	Withdrawal Application
2	ITA Nos.798/Ahd/2017	2009-10	Harishkumar C. Madhu ( <b>ABEPM2735M</b> )	ITO, Ward - 10(2), Ahmedabad	Shri M. J. Shah
3	ITA No. 234/Ahd/2020	2013-14	Shree Lalbaug Jain Sangh ( <b>AEXPS4617N</b> )	ITO (Exemption), Vadodara	Shri Nikesh H. Shah
4-6	ITA No. 2299, 2300 & 2301 /Ahd/2015	2009-10 to 2011-12	Shree Ashok Babulal Shah ( <b>AHRPS2163C</b> )	DCIT, Anand Circle, Anand	Withdrawal Application
7	ITA No. 2140 /Ahd/2017	2010-11	Shri Indravadan G Patel ( <b>ADMPP9239M</b> )	ITO, Ward - 1(3)(2), Ahmedabad	Smt. Arti N. Shah
8	ITA No. 2152 /Ahd/2018	2010-11	Shri Ratilal Patel ( <b>BCZPP9998N</b> )	ITO, Ward 3(3)(4), Ahmedabad	Withdrawal Application
9	ITA No. 607 /Ahd/2019	2015-16	Smt. Vijayaben Ranchhodhbhai Patel ( <b>ABHPP5579M</b> )	ITO, Ward-3, Mehsana	Withdrawal Application
10	ITA No. 709 /Ahd/2019	2015-16	Smt. Renukaben Vaibhavkumar Patel ( <b>AKLPP6751C</b> )	ITO, Ward-3, Mehsana	Withdrawal Application
11	ITA No. 707 /Ahd/2019	2015-16	Shri Ranchhodhbhai Laljibhai Patel ( <b>ABHPP5451A</b> )	ITO, Ward-3, Mehsana	Withdrawal Application
12	ITA No. 708 /Ahd/2019	2015-16	Shri Vaibhavkumar Ranchhodhbhai Patel ( <b>ABHPP5561F</b> )	ITO, Ward-3, Mehsana	Withdrawal Application
13	ITA No. 527 /Ahd/2019	2010-11	Amrutlal Shankarlal Patel ( <b>ACDPP9520B</b> )	ITO, Ward-1, Patan	Withdrawal Application
14	ITA No. 1717 /Ahd/2018	2015-16	Nayanaben Niravbhai Rathod	ITO, Ward 5(2)(3),	Withdrawal Application

			<b>(AESPR4480D)</b>	Ahmedabad	
15-16	ITA Nos. 366 & 953/Ahd/2018	2014-15 & 2015-16	Dilip Ganeshbhai Pavasia <b>(AIZPP6574H)</b>	ITO, Ward - 1(2), Bhavnagar	Withdrawal Application
17	ITA No. 789 /Ahd/2019	2015-16	KrishnaKumar Sureshchandra Agrawal <b>(ABCPA2960A)</b>	ITO, Ward-1, Patan	Withdrawal Application
18-19	ITA No. 274 & 275/Ahd/2019	2010-11 & 2011-12	Kirtiben Dilipsingh Kuber <b>(BEPPK0747A)</b>	ITO (Intl. Taxn.), Ahmedabad	Shri Ashok A. Jain

<b>Revenue by :</b>	Shri S. S. Shukla, Sr. D.R.
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सुनवाई की तारीख / <b>Date of Hearing</b>	29/01/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	01/02/2021

### आदेश/ORDER

#### **PER BENCH:**

The captioned nineteen 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 Id. 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 01/02/2021**

Sd/-  
(RAJPAL YADAV)  
VICE PRESIDENT  
Ahmedabad: Dated 01/02/2021

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

*True Copy*

*S. K. SINHA*

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

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. 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 ।