

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD
(Conducted through Virtual Court)
BEFORE SHRI RAJPAL YADAV, VICE-PRESIDENT
AND
SHRI AMARJIT SINH, ACCOUNTANT MEMBER

ITA No.422/Ahd/2018
निर्धारण वर्ष/ Asstt.Year : 2013-14

CMR Life Science P.Ltd. 505-07-17, Matrix Tower Nr.Vadafone Tower B/h. Divyabhaskar Corporation Road Praladnagar, Ahmedabad. PAN : AAEC 3350 J	vs.	DCIT, Cir.1(1)(2) Ahmedabad.
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(Applicant)	(Responent)
Assessee by :	Withdrawal Application
Revenue by :	Shri S.S. Shukla, Sr.DR

सुनवाई की तारीख/Date of Hearing : 27/01/2021
घोषणा की तारीख /Date of Pronouncement: 27/01/2021

आदेश/ORDER

PER RAJPAL YADAV, VICE-PRESIDENT:

The above appeal filed by the assessee arises from order of the Commissioner of Income Tax (Appeals)-1, Ahmedabad dated 23.10.2017 for assessment year 2013-14.

2. When the matter was called for hearing, it is noticed that the assessee has filed a letter dated 25.1.2021 requesting for withdrawal of its appeals in view of exercise of option to settle the issue under Vavaad Se Vishwas Scheme, 2020. Copy of Form No.1 dated 10.7.2020 for filing declaration and undertaking in form no.2 filed under Direct Tax Vivad Se Vishwas Act, 2020 are also placed on record. In other words, the assessee wants to resolve the issue with

the department by availing benefit under Vivad Se Vishwas Scheme, and necessary formalities have been completed, and therefore, the appeal of the assessee requires to be withdrawn in terms of scheme. The letter of the assessee dated 25.1.2021 reads as under:

“January 25, 2021

*To,
The Hon'ble ITAT- Bench A,
4th Floor Abhinav Arcade,
Pritam Nagar,
Ahmedabad*

*PAN: AA ECC3350J
A.Y.: 2013-14
Assessee: CMR Life Science Private Ltd.
AppealNo.:422/AI/18*

Respected Sir,

Sub: Adjournment in the aforesaid case.

We would like to bring it to your kind attention that the appellant assessee has filed a declaration under Vivaad Se Vishwas Scheme, 2020 for the assessment year 2013-14. The assessee hereby opts to pay the tax under the said scheme. The said declaration has been filed on 10.07.2020 with Acknowledgement No. 391256411100720. The declaration form has been attached in Annexure-1 for your kind perusal. The appellant assessee hereby requests you to kindly stay the appellate proceedings and we will provide you the copy of Form-3 i.e. Certificate by the designated authority under Vivaad se Vishwas Scheme whenever issued. The appellant assessee will withdraw the appeal once the procedure under Vivaad se Vishwas Scheme will be completed.

*Thank You
For,
CMR Life Science Private Ltd.*

Sd/-

(A.R.)”

The Id.DR has no objection if the appeal of the assessee is treated to be withdrawn in terms of scheme opted by the assessee.

3. In the light of the above submission made by assessee, we find no reason to keep pending appeal of the assessee before the Tribunal. Accordingly, the appeal of the assessee stands dismissed. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any reasons, then the assessee will be at liberty to seek restoration of original appeal for adjudication before ITAT in accordance with law.

4. In the result, the appeal of the assessee stands dismissed under VSV scheme.

Order pronounced in the Court on 27th January, 2021 at Ahmedabad.

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

**Sd/-
(RAJPAL YADAV)
VICE-PRESIDENT**

Ahmedabad; Dated 27/01/2021