

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.1085/Ahd/2018
निर्धारण वर्ष/ Asstt.Year : 2008-09

Maheshkumar D. Koshti 4, Vrundalaya Flats Gitanjali Society Goadhanwadi Tekra Maninagar Ahmedabad 380008. PAN : ALLPK 9389 A	vs.	DCIT, Cir.6(1) 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)-6, Ahmedabad dated 22.2.2018 for assessment year 2008-09.

2. When the matter was called for hearing, it is noticed that the assessee has filed copy of Form No.1 dated 23.12.2020 for filing declaration and undertaking in form no.2 for availing benefit under Direct Tax Vivad Se Vishwas Act, 2020. 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be withdrawn in terms of scheme. The Id.DR has no objection if the appeal of the assessee is treated to be withdrawn in terms of scheme opted by the assessee.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**