

आयकर अपील अा अधकरण, अहमदाबाद ँयायपीठ
IN THE INCOME TAX APPELLATE TRIBUNAL,
" D " BENCH, AHMEDABAD
(CONDUCTED THROUGH VIRTUAL COURT AT AHMEDABAD)

BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT
And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 1937/AHD/2014

अाधरण वष/Asstt. Year: 2009-2010

Mahalaxmi Contract Pvt. Ltd. 102, 1 st Floor, Shanti Chambers, Station Road, Bhuj-370001. PAN: AAFCM7258L	Vs.	D.C.I.T., Central Circle-1(1) Ahmedabad.
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And

आयकर अपील सं./ITA No. 2185/AHD/2014

अाधरण वष/Asstt. Year: 2009-2010

A.C.I.T., Central Circle-1(1) Ahmedabad.	Vs.	Mahalaxmi Contract Pvt. Ltd. 102, 1 st Floor, Shanti Chambers, Station Road, Bhuj-370001. PAN: AAFCM7258L
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(Applicant)		(Respondent)
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Assessee by :	Shri S.N. Soparkar, Sr. Advocate with Shri Parin Shah, A.R
Revenue by :	Shri Lalit P. Jain, Sr.D.R

सुनवाई का ताराख/Date of Hearing : 04/02/2021

घोषणा का ताराख /Date of Pronouncement: 04/02/2021

आदेश / O R D E R

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeals have been filed at the instance of the Assessee and the Revenue against the order of the Learned Commissioner of Income

Tax(Appeals)-1, Ahmedabad, dated 15/05/2014 arising in the matter of assessment order passed under s.143(3) r.w.s 148 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2008-2009.

2. When the matter was called for hearing, it is noticed that the assessee has filed a letter dated 04/02/2021 stating that the assessee wants to resolve the issue with the department by availing benefit under Vivad Se Vishwas Scheme, and therefore the appeals of the Assessee and Revenue required to be withdrawn in terms of scheme. The assessee has filed copy of form no.3 being the certificate issue under section 5(1) of the Direct Tax Vivad Se Vishwas Act, 2020. The Ld.D.R has no objection if the appeals of the Assessee as well as Revenue are treated to be withdrawn in terms of the scheme opted by the assessee.

3. In the light of the above submission made by the assessee, we find no reason to keep the said appeals pending before the Tribunal since assessee has exercised option to settle the issue with the Department under VSV Scheme. Accordingly the appeals of the Assessee and Revenue stands dismissed. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any reasons, then both the assessee as well as Revenue will be at liberty to seek restoration of respective appeals for adjudication before the ITAT in accordance with law.

4. In the results, the appeals of the Assessee and Revenue are **dismissed under VSV Scheme.**

Order pronounced in the Court on 04/02/2021 at Ahmedabad.

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

Ahmedabad; Dated
Manish

(True Copy)
04/02/2021

**Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER**