

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**AHMEDABAD “D” BENCH**  
*(Conducted Through Virtual Court)*  
**Before: Shri Rajpal Yadav, Vice President**  
**And Shri Amarjit Singh, Accountant Member**

Sl. No.	Appeal ITA	A.Y.	Appellant (PAN NO.)	Respondent	A.R.	D.R.
1	1392/Ahd/2018	2015-16	Shree Nirant Nagrik Sahakari Mandali Ltd., Vadodara (AAAAS6648H)	ITO, Wd-3(1)(5), Vadodara	Shri M.J. Shah	Shri S.S. Shukla
2	1166/Ahd/2019	2014-15	Shri Dhaval Chandu Patel (ANKPP3234E)	ITO, Wd-5(3)(4), Ahd	Shri Bhavesh Shah	Shri S.S. Shukla
3	1185/Ahd/2019	2010-11	Lalbai Shah HUF Mumbai(AADS1116G)	ITO,Wd-5(2)(5), Ahd	Shri D.R. Thakkar	Shri S.S. Shukla
4	IT(SS)A 370/Ahd/2019	1997-98 to 2002-03 & 1.4.2002 to 4.9.2002	Shri Harish F. Shah Ahd (ACWPS446J)	DCIT, Circle-1(1)(2), Ahd	Shri P.F. Jain	Shri S.S. Shukla
5	1302/Ahd/2019	2013-14	Suzlan Energy Ltd. (AADCS0472N)	DCIT (Intl. taxn)-2, Ahd	Shri T.P. Hemani	Shri S.S. Shukla
6	1303/Ahd/2019	2014-15	Suzlan Energy Ltd. (AADCS0472N)	DCIT (Intl. taxn)-2, Ahd	Shri T.P. Hemani	Shri S.S. Shukla
7	IT(SS)A 353/Ahd/2019	2014-15	Shri Vineet Omprakash Rathi, Vadodara(ABLPR1046D)	DCIT, CC-1, Vadodara	Shri Hardik Vora	Shri S.S. Shukla
8	1986/Ahd/2018	2015-16	Shri Kishorbhai Dhirubhia Balar, Bhavnagar (ALSPB9498C)	ITO, Circle-1(1), Bhavnagar	Shri Rajesh Seth	Shri S.S. Shukla
9	1451/Ahd/2017	2005-06	Shri Indrajeet Singh N. Rathore, Vadodara (ACCPR1508C)	ACIT, Circle-5, Vadodara	Shri Manish J. Shah	Shri S.S. Shukla
10	1452/Ahd/2017	2005-06	Priyamwadi Kumari Rathore, Vadodara (ACCPR1509D)	ACIT, Circle-5, Vadodara	Shri Manish J. Shah	Shri S.S. Shukla
11	2098/Ahd/12	2008-09	Claris Lifesciences Ltd. Ahd (AAACC6366Q)	Addl. CIT, Range-1, Ahd	Shri S.N. Soparkar	Shri S.S. Shukla

Date of hearing : 29-01-2021  
Date of pronouncement : 01-02-2021

**आदेश/ORDER**

**PER BENCH:-**

These eleven appeals filed by different assesseees, 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 Id. 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 Id. 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 appeal. In the light of the provision made in the scheme and after considering the material on record, the aforesaid requests for withdrawal of appeals of the assesseees 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 eleven appeals of the different assesseees are dismissed as withdrawn.

Order pronounced in the open court on 01-02-2021

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

**Ahmedabad : Dated 01/02/2021**

**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.

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

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद