

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"A" BENCH, AHMEDABAD**

*(Convened through Virtual Court)*

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

आयकर अपील सं./I.T.A. No. 630/Ahd/2014

(निर्धारण वर्ष / Assessment Year : 2010-11)

<b>M/s. Ambika Developers</b> 37, Arbuda Nagar, Vibhag-2, B/h. GEB Sub Station, Patan - 384265	<b>बनाम/</b> Vs.	<b>The Dy. CIT</b> Patan Circle, Patan
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAOF7865K		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Gunjan Shah, A.R.
प्रत्यर्थी की ओर से / Respondent by :	Shri S. S. Shukla, Sr.DR

सुनवाई की तारीख / Date of Hearing	11/02/2021
घोषणा की तारीख /Date of Pronouncement	12/02/2021

**आदेश/ORDER**

**PER PRADIP KUMAR KEDIA - AM:**

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals), Gandhinagar ('CIT(A)' in short), dated 22.01.2014 arising in the assessment order dated 28.03.2013 passed by the Assessing Officer (AO) under s. 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2010-11.

2. The captioned assessee has sought to withdraw the appeal listed above on the ground that assessee has opted to avail benefits of 'Vivad se Vishwas Scheme, 2020' (VSV). When the matter was called for hearing, the Id. counsel for the assessee at the outset has submitted that he does not seek to pursue the said appeal owing to exercise of option for availing VSV Scheme and consequently requested that his application for withdrawal of appeal 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 appeal in the circumstances narrated on behalf of the assessee.

4. In the light of written request made on behalf of the captioned assessee, the appeal is dismissed as withdrawn.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 appeal for hearing before ITAT in accordance with law.

5. In the result, the captioned appeal is dismissed as withdrawn.

**This Order pronounced on 12/02/2021**

Sd/-  
(RAJPAL YADAV)  
VICE PRESIDENT

Ahmedabad: Dated 12/02/2021

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 ।