

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “B” BENCH  
(Conducted Through Virtual Court)  
**Before: Shri Mahavir Prasad, Judicial Member  
And Shri Amarjit Singh, Accountant Member**

Sl. No.	Appeal ITA	A.Y.	Appellant (PAN NO.)	Respondent	A.R.	D.R.
1	1378/Ahd/2018	2007-08	Shri Ashwin Purshottambhai Shah (AHZPS1072J)	DCIT, Cir. 1(1), Ahd	Shri Mehul Thakkar	Shri R.R. Makwana
2	1379/Ahd/2018	2009-10	Shri Ashwin Purshottambhai Shah (AHZPS1072J)	DCIT, Cir. 1(1), Ahd	Shri Mehul Thakkar	Shri R.R. Makwana
3	1380/Ahd/2018	2010-11	Shri Ashwin Purshottambhai Shah (AHZPS1072J)	DCIT, Cir. 1(1), Ahd	Shri Mehul Thakkar	Shri R.R. Makwana
4	IT(SS)A 174/Ahd/2018	2011-12	Shri Ashwin Purshottambhai Shah (AHZPS1072J)	DCIT, Cir. 1(1), Ahd	Shri Mehul Thakkar	Shri R.R. Makwana
5	1996/Ahd/2018	2006-07	Asiatic Colour Chem Industries Pvt. Ltd. (AABCA6297R)	DCIT, Cir. 1(1)(1), Ahd	Shri Chetan Agarwal	Shri R.R. Makwana
6	1997/Ahd/2018	2006-07	Asiatic Colour Chem Industries Pvt. Ltd. (AABCA6297R)	DCIT, Cir. 1(1)(1), Ahd	Shri Chetan Agarwal	Shri R.R. Makwana
7	1998/Ahd/2018	2006-07	Asiatic Colour Chem Industries Pvt. Ltd. (AABCA6297R)	DCIT, Cir. 1(1)(1), Ahd	Shri Chetan Agarwal	Shri R.R. Makwana

Date of hearing : 08-02-2021

Date of pronouncement : 11-02-2021

**आदेश/ORDER**

**PER BENCH:-**

These seven appeals filed by two 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.

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 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. 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 seven appeals by two assesseees are dismissed as withdrawn.

Order pronounced in the open court on 11-02-2021

**Sd/-**  
**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER**  
**Ahmedabad : Dated 11/02/2021**

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

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.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद