आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES "B", JAIPUR

श्री संदीप गोसाईं, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 900/JP/2019
निर्धारण वर्ष/Assessment Year :2010-11

M/s Siwal Builders and Developers, 98, Rajiv Gandhi Nagar, Kota.	बनाम Vs.	A.C.I.T, Circle-1, Kota.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ABBFS 0345 N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/ Assessee by : Ms. Shivangi Samdhani (CA)
राजस्व की ओर से/ Revenue by: Smt. Rooni Paul(Addl.CIT)

सुनवाई की तारीख/ Date of Hearing: 19/02/2021
उदघोषणा की तारीख/ Date of Pronouncement : 22/02/2021

आदेश/ ORDER

PER: SANDEEP GOSAIN, J.M.

This appeal has been filed by the assessee against the order of the ld. CIT(A), Kota dated 28/03/2019 for the A.Y. 2010-11.

2. The hearing of the appeal was concluded through video conference in view of the prevailing situation of Covid-19 Pandemic.

3. The ld. Counsel for the assessee furnished application for withdrawal of this appeal. The contention made in the said application reads as under:

> *"It is most humbly submitted that the quantum appeal of the assessee for A.Y. 2010-11 is pending before the Hon'ble Bench in ITA No: 900/JP/19.*

It is submitted that the Hon'ble Finance Minister in her budget speech of 2020 announced a dispute resolution scheme Vivad Se Vishwas. The scheme was formulated into The Direct Tax Vivad Se Vishwas Act, 2020 (DTVSV) on 17th March, 2020. The Act provides that any assessee whose appeal was pending as on 31st January, 2020 can settle his dispute by filing a declaration u/s 4(1) of DTVSV in Form-1 and Form-2.

The above mentioned appeal was pending as on 31st January, 2020.The appeal has not been decided till date, therefore, the assessee is eligible for opting the scheme.

The assessee filed declaration in Form-1 and Form-2. On 28th January, 2021, the assessee received Form-3 i.e. Form for Certificate u/s 5(1) of DTVSV from Designated Authority.

Section 4(2) of DTVSV, provides that where declaration has been filed by the assessee the appeal shall be deemed to be withdrawn from the date on which Certificate u/s 5(1) of DTVSV is issued by the Designated Authority. Hence, in the present case, the appeal of the assessee stands withdrawn on 28th January, 2021.

In view of above you are requested to kindly treat the appeal of the assessee to be withdrawn and necessary action may please be taken.

Submitted most respectfully

For Ramavtar Sharma

(Shivangi Samdhani)
A/R"

4. The ld DR has raised no objection if the appeal of the assessee is allowed to be withdrawn.

5. Therefore, in view of the fact that the assessee has already approached the department to settle the matter under Vivad Se Vishwas scheme, we permit the assessee to withdraw his appeal. Accordingly, the appeal of the assesses is dismissed as withdrawn.

6. In the result, this appeal of the assessee is dismissed.

Order pronounced in the open court on 22nd February, 2021

Sd/-	Sd/-
(विक्रम सिंह यादव)	(संदीप गोसाईं)
(VIKRAM SINGH YADAV)	(SANDEEP GOSAIN)
लेखा सदस्य / Accountant Member	न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 22/02/2021
*Ranjan
आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- M/s Siwal Builders and Developers, Kota.
2. प्रत्यर्थी / The Respondent- The A.C.I.T, Circle-1, Kota.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 900/JP/2019)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar