

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

ITA No. 2486/Ahd/2018  
Assessment Year 2013-14

SEP Energy Pvt. Ltd. G-409, Capstone, Opp. Chirag Motors, Sheth M.G. Road, Ellisbridge, Ahmedabad-380006 PAN: AAKCS0496B (Appellant)	Vs	Dy. CIT, Circle-4(1)(2), Ahmedabad (Respondent)
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Revenue by: Shri Lalit P. Jain, Sr. D.R.  
Assessee by: Shri Sanjay R. Shah, A.R

Date of hearing : 22-02-2021  
Date of pronouncement : 24-02-2021

**आदेश/ORDER**

**PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-**

This assessee's appeal for A.Y. 2013-14, arises from order of the CIT(A)-8, Ahmedabad dated 01-11-2018, in proceedings under section 271(1)(c) of the Income Tax Act, 1961; in short "the Act".

2. The assessee filed written submission to withdraw the appeal on the ground that he has opted to avail benefits of Vivad se Vishwas Scheme, 2020 and in his submission the assessee has also enclosed the copies form no. -3 issued by the Pr.

CIT of Income Tax for approving the application filed by the assessee under the Vivad se Vishwas Scheme, 2020. When the matter was called for hearing, the Id. counsel for the assessee at the outset has submitted that he does not want to pursue the said appeal since his application under Vivad se Vishwas Scheme, 2020 has been approved by the Income Tax Department and requested that his application for withdrawal of appeal may please be granted.

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. We have considered the submission and application of the assessee for withdrawal of the appeal as his application has 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 request for withdrawal of appeal of the assessee 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 assessee will be at liberty to file the Miscellaneous Application to recall this order to restore the original appeal within the time limit provided in the act.

5. In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 24-02-2021

**Sd/-**  
**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER**  
**Ahmedabad : Dated 24/02/2021**

**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