

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ अहमदाबाद ।

**IN THE INCOME TAX APPELLATE TRIBUNAL
" A " BENCH, AHMEDABAD
(Conducted through Virtual Court)**

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT &
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

| Sl. No | Appeal No(s) ITA/IT(ss)A | A.Y. | Appellant (PAN NO.) | Respondent | A.R. (Shri/ Smt./Ms.) |
|--------|----------------------------|---------|---|---|-----------------------|
| 1. | 558/Ahd/2005 | 2001-02 | Nirma Ltd. Nirma House Ashram Road Ahmedabad AAACN 5350 N | The ACIT Central Circle-1(1) Ahmedabad | Shri Parin Shah |
| 2. | 1340/Ahd/2007 | 2001-02 | The Dy.CIT Central Circle-1(1) Ahmedabad | Nirma Ltd. Ahmedabad AAACN 5350 N | -do- |
| 3. | 189/Ahd/2016 | 2011-12 | Rajesh Jayantibhai Lakhmani C-13, Bhagwat Nagar Society Nr.Abhilasha Crossing New Sama Road Vadodara ABGPL 2957 G | The ITO Ward-3(2) Vadodara | Shri B.R.Popat |
| 4. | 2075/Ahd/2018 | 2014-15 | M/s.Shree Ram Developers Plot No.S/1, Sadhna Society Devubaug, Bhavnagar 364 001 ABSFS 7461 E | The ITO Ward-1(5) Bhavnagar | Shri Tej Shah |
| 5. | IT(ss)A No. 45/Ahd/2016 | 2012-13 | Shanti Corporation 1125 Old Madhupura Market Madhupura, Ahmedabad ABTFS 6275 P | The Dy.CIT Central Circle-2(2) Ahmedabad | Shri Parin Shah |

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| Revenue by : | Sl.Nos.1,2&5. Shri D.P. Gupta, CIT-DR Sl.Nos.3&4.Shri N.J. Vyas, Sr.DR |
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| सुनवाई की तारीख / Date of Hearing | 24/02/2021 |
| घोषणा की तारीख / Date of Pronouncement | 01/03/2021 |

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आदेश/O R D E R

PER BENCH:

The captioned appeals arise from the respective orders of the Commissioner of Income Tax (Appeals) ['CIT(A)'] against different assessment years.

2. The captioned assessee have sought to withdraw their appeals and Revenue's appeal listed above on the ground that they have opted to avail benefits of 'Vivad se Vishwas Scheme, 2020' (VSV). When the matter was called for hearing, the Id. counsels for the assessee at the outset have submitted that they do not seek to pursue the said appeals owing to exercise of option for availing VSV Scheme and consequently requested that their applications for withdrawal of appeals may please be granted. Reference was also made to written requests in this regard.

3. The Id. Departmental Representatives for the Revenue stated that he has no objection to withdraw the appeals in the circumstances narrated on behalf of the assessee.

4. In the light of oral/written requests made on behalf of the captioned parties, all the appeals are dismissed as withdrawn. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any bonafide reasons, then the Assessee/Revenue concerned will be at liberty to seek restoration of original appeals for hearing before ITAT in accordance with law.

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5. In the result, all captioned appeals are dismissed as withdrawn.

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| This Order pronounced in Open Court on | 01/03/2021 |
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Sd/-
(RAJPAL YADAV)
VICE PRESIDENT

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Ahmedabad; Dated 01/03/2021

टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad