

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “SMC” BENCH
(Conducted Through Virtual Court)
**Before: SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
And MS. MADHUMITA ROY, JUDICIAL MEMBER**

S. No.	ITA/IT(SS)A No.	A.Y.	Appellant (PAN NO.)	Respondent	A.R.	D.R.
1.	294/Ahd/2017	213-14	Piyush Vinaychand Shah (AOKPS1904F)	ITO Ward-2(2), Bhavnagar	Mehul K. Patel	O. P. Sharma
2.	2215/Ahd/2017	2012-13	Ratilal Motibhai Patel (AREPP2211P)	JCIT Range-4(2), Vadodara	Kinjal Shah	-do-

Date of hearing : 02-03-2021
Date of pronouncement : 02-03-2021

आदेश/ORDER

PER BENCH:-

These two appeals filed by different assessees, arise from order of the CIT(A), in proceedings under Income Tax Act, 1961; in short “the Act”.

2. The assessees filed written submissions to withdraw the appeals on the ground that they have opted to avail benefits of Vivad se Vishwas Scheme, 2020 and in their submissions the assesseees have also enclosed the copies Form No. -3 issued by the Pr. CIT of Income Tax for approving the applications filed by the assesseees under the 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 since their applications under Vivad se Vishwas Scheme, 2020 have been approved by the Income Tax Department 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 as their applications have 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 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 unresolved 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 In the result, all the twenty one appeals of the different assesseees are dismissed as withdrawn.

Order pronounced in the open court on 02-03-2021

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Ahmedabad: Dated 02/03/2021 TRUE COPY

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.

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद