

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

Sl. No.	Appeal ITA	A.Y.	Appellant (PAN NO.)	Respondent	A.R.	D.R.
1	473/Ahd/2018	2014-15	Reshma Nimit Shah (ANKPS3355D)	ITO, Wd- 5(2)(1), A'bad	Shri Tej Shah	Shri R.R. Makwana
2	1640/Ahd/2018	2014-15	Shri Dilipbhai B. Patel (ACTPP8913A)	ITO, Wd-1, Gandhi Nagar	Withdrawal Application	Shri R.R. Makwana
3	1135/Ahd/2018	2014-15	Ratan Hansraj Udhani (AAKPU8053H)	ITO, Wd- 1(2)(5), A'bad	Withdrawal Application	Shri R.R. Makwana
4	1030/Ahd/2018	2013-14	Shri Shailesh D. Rajayguru (AIWPR0520Q)	ITO, Wd- 2(4), Bhavnagar	Shri Tushar Hemani	Shri R.R. Makwana
5	1086/Ahd/2018	2014-15	Nishit Atulkumar Shah (CPJPS9325C)	ITO, Wd- 5(2)(3), A'bad	Shri Tej Shah	Shri R.R. Makwana

Date of hearing : 01-03-2021

Date of pronouncement : 02-03-2021

आदेश/ORDER

PER BENCH:-

These five 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. When the matter was called for hearing, the ld. counsels for the assessees 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 In the result, all the five appeals filed by different assesseees are dismissed as withdrawn.

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

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER
Ahmedabad : Dated 02/03/2021

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