

**IN THE INCOME TAX APPELLATE TRIBUNAL  
ALLAHABAD BENCH 'SMC' ALLAHABAD**

**[THROUGH PHYSICAL COURT]**

**BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER**

**I.T.A. No. 164/ALLD/2019  
Assessment Year: 2010-11**

Ravindra Kumar Kesarwani, Bharatganj, Allahabad - 211003	vs.	Income Tax Officer, Ward – 1(3), Aayakar Bhawan, 38, M.G. Marg, Civil Lines, Allahabad- 211001
PAN: ALNPK6235D		
(Appellant)		(Respondent)

Appellant by	Shri Praveen Godbole, CA
Respondent by	Shri A.K. Singh, Sr. D.R.
Date of hearing	15/03/2021
Date of pronouncement	15/03/2021

**ORDER**

This appeal by the assessee is directed against the order dated 23.10.2019 of CIT(A) arising from penalty order passed u/s 271 (1) (c) of Act for the assessment year 2010-11.

2. At the time of hearing, the Ld. AR of the assessee has submitted that the assessee does not want to pursue this appeal as the assessee has opted for Vivad Se Vishwas Scheme- 2020. The Ld. AR has pointed out that the competent authority has already issued Form No. 3 which covers the dispute involved in the quantum appeal as well as present penalty appeal. The quantum appeal of the assessee was already dismissed as withdrawn vide order dated 25.02.2021 in I.T. Act No. 133/Alld/2019. Thus, the Ld. AR has submitted that the present appeal of the assessee may be allowed to be

withdrawn. The Ld. DR has raised no objection if the present appeal of the assessee is dismissed as withdrawn.

3. In view of the fact that the assessee has already opted for Vivad Se Vishwas Scheme – 2020 to settle the dispute for the year under consideration including the penalty levied u/s 271 (1) (c) of the Act and the designated authority has issued Form No. 3 dated 15.02.2021. The request of the assessee for withdrawal of appeal is allowed. Accordingly, the appeal of the assessee is dismissed being withdrawn.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 15<sup>th</sup> March, 2021.

Allahabad  
Dated: 15/03/2021  
A.K., PS

Sd/-  
(VIJAY PAL RAO )  
Judicial Member

Copy forwarded to:  
1. The Appellant  
2. The Respondent  
3. The CIT(A)  
4. The CIT  
5. The DR, I.T.A.T.  
6. Guard File

True Copy

By order  
(I.T.A.T. Allahabad)