

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES "B", JAIPUR
श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ ITA No. 983/JP/2019
निर्धारण वर्ष / Assessment Year :2014-15

Devanshi Textiles Pvt. Ltd., B-12, Jaipur Tax Weaving Park Ltd. RIICO Industrial Area, Silora Kishangarh, Ajmer.	बनाम Vs.	I.T.O., Ward 5(4), Jaipur.
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: AADCD 1048 B		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Ms. Shivangi Samdhani (CA)
राजस्व की ओर से / Revenue by: Smt. Monisha Choudhary(Addl.CIT)

सुनवाई की तारीख / Date of Hearing : 01/03/2021
उदघोषणा की तारीख / Date of Pronouncement : 03/03/2021

आदेश / ORDER

PER: SANDEEP GOSAIN, J.M.

This appeal has been filed by the assessee against the order of the
Id. CIT(A)-2, Jaipur dated 23/05/2019 for the A.Y. 2014-15.

2. The hearing of the appeal was concluded through video conference
in view of the prevailing situation of Covid-19 Pandemic.

3. The Id. Counsel for the assessee furnished application for
withdrawal of this appeal. The contention made in the said application
reads as under:

"It is most humbly submitted that the quantum appeal of the assessee for A.Y. 2014-15 is pending before the Hon'ble Bench in ITA No: 983/JP/19.

It is submitted that the Hon'ble Finance Minister in her budget speech of 2020 announced a dispute resolution scheme Vivad Se Vishwas. The scheme was formulated into The Direct Tax Vivad Se Vishwas Act, 2020 (DTVSV) on 17th March, 2020. The Act provides that any assessee whose appeal was pending as on 31st January, 2020 can settle his dispute by filing a declaration u/s 4(1) of DTVSV in Form-1 and Form-2.

The above mentioned appeal was pending as on 31st January, 2020. The appeal has not been decided till date, therefore, the assessee is eligible for opting the scheme.

The assessee filed declaration in Form-1 and Form-2 on 21/09/2020 before the Designated Authority. On 10/12/2020, the assessee received Form-3 i.e. Form for Certificate u/s 5(1) of DTVSV from Designated Authority.

Section 4(2) of DTVSV, provides that where declaration has been filed by the assessee the appeal shall be deemed to be withdrawn from the date on which Certificate u/s 5(1) of DTVSV is issued by the Designated Authority. Hence, in the present case, the appeal of the assessee stands withdrawn on 10/12/2020.

In view of above you are requested to kindly treat the appeal of the assessee to be withdrawn and necessary action may please be taken.

Submitted most respectfully

For Ramdai Rajora

(Shivangi Samdhani)
A/R"

4. The Id DR has raised no objection if the appeal of the assessee is allowed to be withdrawn.
5. Therefore, in view of the fact that the assessee has already approached the department to settle the matter under Vivad Se Vishwas scheme, we permit the assessee to withdraw her appeal. Accordingly, the appeal of the assesses is dismissed as withdrawn.
6. In the result, this appeal of the assessee is dismissed.

Order pronounced in the open court on 03rd March, 2021

Sd/-
(विक्रम सिंह यादव)
(VIKRAM SINGH YADAV)
लेखा सदस्य / Accountant Member

Sd/-
(संदीप गोसाईं)
(SANDEEP GOSAIN)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 03/03/2021

*Ranjan

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

1. अपीलार्थी / The Appellant- Devanshi Textiles Pvt. Ltd., Jaipur.
2. प्रत्यर्थी / The Respondent- The ITO, Ward 5(4), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 983/JP/2019)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar