

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. 1124/JP/2019
निर्धारण वर्ष / Assessment Year :2016-17

Sh. Ghanshyam Agarwal, C-72 Valmiki Marg, Vaishali Nagar, Jaipur	बनाम Vs.	DCIT, Central Circle, Ajmer
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: ABEP2311B		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

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

सुनवाई की तारीख / Date of Hearing : 05/03/2021
उदघोषणा की तारीख / Date of Pronouncement : 15/03/2021

आदेश / ORDER

PER: SANDEEP GOSAIN, J.M.

This appeal has been filed by the assessee against the order of the
Id. CIT(A)-2, Udaipur dated 28/06/2019 for the A.Y. 2016-17.

2. The hearing of the appeal was concluded through video conference
in view of the prevailing situation of Covid-19 Pandemic.
3. At the time of hearing, the assessee furnished an 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. 2016-17 is pending before the Hon'ble Bench in ITA No. 1124/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 09/05/2020 before the Designated Authority. On 30/01/2021, 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Section 4(2) of DTVSV, provides that where declaration has been filed by the assessee the appeal shall be deemed to be withdrawn from the date on which Certificate u/s 5(1) of DTVSV is issued by the Designated Authority. Hence, in the present case, the appeal of the assessee stands withdrawn on 30.01.2021.

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 Ghan Shyam Agrawal*

(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 his appeal. Accordingly, the appeal of the assessee is dismissed as withdrawn.

6. In the result, this appeal of the assessee is dismissed.

Order pronounced in the open court on 15/03/2021.

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

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

जयपुर / Jaipur

दिनांक / Dated:- 15/03/2021

*Ranjan

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

1. अपीलार्थी / The Appellant- Sh. Ghanshyam Agarwal, Jaipur
2. प्रत्यर्थी / The Respondent- DCIT, Central Circle, Ajmer
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. 1124/JP/2019)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar