

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT**

(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.	35/Rjt/2020	2012-13	M/s. PSK Mineral Development Pvt. Ltd. (AADCP2875L)	DCIT Gandhidham Cir., Gandhidham	Chetan Agarwal	Namita Khurana
2.	36/Rjt/2020	2013-14	M/s. PSK Mineral Development Pvt. Ltd. (AADCP2875L)	DCIT Gandhidham Cir., Gandhidham	-do-	-do-
3.	37/Rjt/2020	2014-15	M/s. PSK Mineral Development Pvt. Ltd. (AADCP2875L)	ITO Ward-2, Gandhidham	-do-	-do-
4.	301/Rjt/2017	2013-14	LR2 Management K/S (AADFL6763E)	DCIT (International Taxation), Rajkot	Withdrawal	Om Prakash Singh
5.	223/Rjt/2019	2012-13	Murlidhar Tractors (AAIFM2604C)	ACIT Circle-3, Jamnagar	Chetan Agarwal	Namita Khurana
6.	502/Rjt/2013	2009-10	ACIT Central Cir.1, Rajkot	M/s. Ramoji Granite Ltd. (AACCR6257R)	Om Prakash Singh	Vimal Desai
7.	72/Rjt/2017	2009-10	DCIT Central Cir.1, Rajkot	M/s. Ramoji Granite Ltd. (AACCR6257R)	-do-	-do-
8.	C.O. 10/Rjt/2017	2009-10	DCIT Central Cir-1, Rajkot	M/s. Ramoji Granite Ltd.	-do-	-do-
9.	73/Rjt/2017	2010-11	DCIT Central Cir.1 Rajkot	M/s. Ramoji Granite Ltd.	-do-	-do-
10.	C.O. 11/Rjt/2017	2010-11	DCIT Central Cir.1 Rajkot	M/s. Ramoji Granite Ltd.	-do-	-do-
11.	77/Rjt/2019	2014-15	Mudra Finance Service (AARFM0762G)	ITO Ward-3(1)(2), Rajkot	M. J. Ranpura	Namita Khurana
12.	70/Rjt/2017	2008-09	DCIT Central Cir-1, Rajkot	M/s. Ramco Ceramics Ltd. (AABCR4142E)	Om Prakash Singh	Vimal Desai
13.	304/Rjt/2013	2009-10	ACIT Circle-5, Rajkot	M/s. Ramco Ceramics Ltd. (AABCR4142E)	-do-	-do-
14.	71/Rjt/2017	2009-10	DCIT Central Cir.1 Rajkot	M/s. Ramco Ceramics Ltd. (AABCR4142E)	-do-	-do-
15.	224/Rjt/2016	2011-12	Shri Rahummohan R. Bakshi	ACIT Circle-1,	Chetan Agarwal	Om Prakash

				Jamnagar		Singh
16.	578/Rjt/2015	2012-13	DCIT Circle-1(1), Rajkot	M/s. Hi Con Technocast Pvt. Ltd. (AABCH3792C)	Om Prakash Singh	M. J. Ranpura
17.	414/Rjt/2018	2015-16	Smt. Jasvantiben Jaysukhlal Sutaria (ABNPS6247H)	DCIT Circle-2, Jamnagar	Withdrawa l	Namita Khurana
18.	109/Rjt/2016	2011-12	DCIT Gandhidham Circle, Gandhidham-Kutch	Shri Shivji Karsandas Chabbadiya (AGBPC2428B)	Chetan Agarwal	-do-
19.	143/Rjt/2016	2012-13	M/s. Shri Shivji Karsan Chhabadiya (AGBPC2428B)	DCIT Circle- Gandhidham	-do-	-do-
20.	279/Rjt/2019	2011-12	Kirit Prabhubhai Kotecha (ATRPK7899R)	ITO Ward-2(1), Jamnagar	-do-	-do-
21.	275/Rjt/2013	2003-04	Terapanth Foods Ltd.	ACIT Gandhidham- Kutch	Manish Vora	-do-
22.	274/Rjt/2013	2002-03	Terapanth Foods Ltd.	ACIT Gandhidham- Kutch	-do-	-do-

Date of hearing : 23-03-2021

Date of pronouncement : 24-03-2021

आदेश/ORDER

PER BENCH:-

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

2. The assesseees 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 ld. 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 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 twenty two appeals of the different assesseees are dismissed as withdrawn.

Order pronounced in the open court on 24-03-2021

**Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER**

**Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER**

Ahmedabad: Dated 24/03/2021 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.

By order/आदेश से,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, राजकोट / ITAT, Rajkot