

आयकर अपील अाधिकरण, अहमदाबाद ढायपीठ
IN THE INCOME TAX APPELLATE TRIBUNAL,
" D" BENCH, AHMEDABAD
(CONDUCTED THROUGH VIRTUAL COURT AT AHMEDABAD)
BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER
And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 441/AHD/2019

अाधरण वष/Asstt. Year: 2012-2013

The Patan Jilla Shikshan Samiti Ni Prathmik Shalana Shikshako Ni Dhiran & Grahak Sahakari Mandali Limited, Co-operative Credit Society, S-51, Shree Dev Complex, Opp. Head Post Office, Patan. PAN: AABAT0179M	Vs.	I.T.O., Ward-2, Patan.
--	-----	------------------------------

(Applicant)		(Respondent)
--------------------	--	---------------------

Assessee by :	Shri Divya Agrawal, A.R
Revenue by :	Shri Lalit P. Jain, Sr.D.R

सुनवाई का तारख/Date of Hearing : 17/03/2021

घोषणा का तारख /Date of Pronouncement: 22/03/2021

आदेश / O R D E R

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the Assessee against the order of the Learned Commissioner of Income Tax(Appeals), Gandhinagar, dated 28/12/2018 arising in the matter of assessment order passed under s. 143(3) r.w.s 263 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2012-2013.

2. When the case was called for hearing, the Id.counsel for the assessee filed an application dated 17/03/2021 seeking adjournment on the ground that assessee is looking for availing benefit under Vivad se Vishwas ("VSV"). He further submitted that he does not have any objection to withdraw the appeal if the Bench dismisses the same by passing the conditional order that the appeal can be restored in the event the assessee fails to avail the benefit of Vivad se Vishwas Scheme for any bona-fide reason. Accordingly, the Id. AR prayed that the assessee may be permitted to withdraw its appeal.

3. The Id. Departmental Representative for the Revenue stated that he has no objection for withdrawal of the appeal by the assessee, in the circumstances narrated on behalf of the assessee.

4. In the light of above submission of both the parties, we reject the adjournment petition and the appeal filed by the assessee stand dismissed as withdrawn. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any *bonafide* reason, then the assessee will be at liberty to seek restoration of original appeal for adjudication before ITAT in accordance with law.

5. In the result, the appeal filed by the assessee is dismissed **as being withdrawn under VSV scheme.**

Order pronounced in the Court on 22/03/2021 at Ahmedabad.

**Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER**

**Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER**

Ahmedabad; Dated
Manish

**(True Copy)
22/03/2021**