

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ 'सी', अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, AHMEDABAD
(Conducted Through Virtual Court)

**BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER &
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER**

1. ITA No.2259/Ahd/2018–AY 2013-14
2. IT(SS)A No.232/Ahd/2014–AY 2003-04
3. ITA No.1240/Ahd/2014–AY 2005-06

1. Pawan Infrahomes Pvt.Ltd Vicenza Cloud 9 Kalali Talsat Road Kalali, Vadodara-390 012 PAN: AAGCP 2940 R	बनाम/ Vs.	1. The DCIT Circle-2(1)(2) Baroda- 390 007
2. Harshad M. Shukla C/o. Maintenance Malhar Point Old Padra Road Baroda PAN: AFKPS 2706 N		2. The ACIT Central Circle-1 Baroda
3. Harshad M. Shukla (same address as above)		3. The ACIT Central Circle-1 Baroda
(अपीलार्थी /Appellants)	..	(प्रत्यर्थी / Respondents)

Assessee(s) by :	Sl.No.1 Shri Nirmitt Mehta, AR Sl.No.2-3 Shri M.K.Patel, AR
Revenue by :	Sl.No.1 Shri L.P. Jain, Sr.DR Sl.No.2-3 Shri O.P.Sharma, CIT-DR & Shri L.P. Jain, Sr.DR

सुनवाई की तारीख / Date of Hearing	01/04/2021
घोषणा की तारीख/ Date of Pronouncement	06/04/2021

आदेश / O R D E R

PER BENCH

The captioned appeals arise from the different orders of the Commissioner of Income Tax (Appeals)-2, Baroda and Commissioner of

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Income Tax (Appeals)-IV, Ahmedabad [CIT(A)] for Assessment Year (AY) 2013-14 in the case of Pawan Infrahomes Pvt.Ltd. and AYs 2003-04 & 2005-06 in the cases of Harshad M.Shukla.

2. The Id. ARs before us submitted that the assesseees have opted to avail benefits of 'Vivad se Vishwas Scheme, 2020' (VSV). To this effect the assesseees have filed the form 1 and 2 (in the case of Pawan Infrahomes Pvt.Ltd.) and form 1 (in the case of Harshad M.Shukla) before us and submitted that form 3 is awaited from the Income Tax office. Accordingly, the Id. counsels for the assesseees at the outset have submitted that the assessee(s) does not seek to pursue the said appeals owing to exercise of option for availing VSV Scheme. Consequently, the Id. ARs requested to pass the conditional for the withdrawal of appeals. Reference was also made to written request in this regard.

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. In the light of oral/written request made on behalf of the assesseees, the appeals are dismissed as withdrawn. However, in the event, the assessee(s) fails to avail the benefit of VSV Scheme for any bona-fide reasons, then the assessee(s) concerned will be at liberty to seek restoration of original appeal(s) for hearing before ITAT in accordance with law.

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5. In the result, appeals filed by the assessee(s) are dismissed as withdrawn.

This Order pronounced in Open Court on

06 / 04/2021

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Ahmedabad; Dated 06/ 04 /2021

टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-2, Vadodara/The CIT(A)-IV, Ahd
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad