

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
ITA No. 752/SRT/2018 (AY: 2014-15)
(Virtual hearing in Virtual Court)

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|---|-----|----------------------------------|
| Shri Dharmesh Maganbhai Koshiya, 14, Royal Park Society, Katargam, Surat-395004. PAN : AJLPK1983A | Vs. | The DCIT, Circle-3(2), Surat. |
| APPELLANT | | RESPONDEDNT |

| | |
|-----------------------|---------------------------|
| Appellant by | None. |
| Respondent by | Ms Anupama Singla, Sr. DR |
| Date of hearing | 26/04/2021 |
| Date of pronouncement | 26/04/2021 |

ORDER

PER DR. A. L. SAINI, ACCOUNTANT MEMBER:

At the outset itself, we note that assessee submitted letter dated 12.04.2021 stating that he has opted the benefit of the “**Direct Tax Vivad Se Vishwas Act, 2020**”. A copy of Form No. 3 under ‘**the Direct Tax Vivad Se Vishwas Act**, filed by the assessee in the Income Tax Department on 14.12.2020 was also placed before the Bench. The assessee, by way of a letter dated 12.04.2021 prayed the Bench for withdrawal of the appeal to which, the learned Departmental Representative (in short “the Id. DR”) did not raise any objection.

2. We have heard both the parties and gone through the Form No. 3 along with Acknowledgement No.815769960141220, filed by the assessee to obtain the benefit of ‘**Vivad Se Vishwas Scheme**’ and noted that assessee has prayed for withdrawal of the appeal. The Id. DR for the revenue did not have any objection if the said appeal is withdrawn by the assessee. Consequently, we treat this appeal as withdrawn. The Assessing Officer is directed to pass the consequential order as per CBDT Circular No.03/2021 dated 04.03.2021.

3. In the result, the appeal of the assessee (**in ITA No.752/SRT/2018 for AY.2014-15**) is dismissed as withdrawn.

Order pronounced on 26/04/2021 at the time of Virtual Court Hearing.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Sd/-
(DR. A. L. SAINI)
ACCOUNTANT MEMBER

Surat, Dated: 26/04/2021
SAMANTA

Copy to:

1. Appellant
2. Respondent
3. CIT(A)
4. Pr.CIT
5. DR
6. Guard File

// TRUE COPY //

By order

Assistant Registrar/Sr. PS/PS
ITAT, Surat