

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND  
DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER  
**ITA Nos. 684 & 685/AHD/2017**  
**(Assessment Years: 2010-2011 & 2012-13)**  
*(Virtual Court Hearing)*

Navinkumar Sharma, Rahul Construction, Shop No.10, Hariom Complex, Zadeshwar Road, Bharuch-392002.  <b>PAN : AHFPS1047M</b>	Vs.	The ACIT, Bharuch Circle, Bharuch.
<b>APPELLANT</b>		<b>RESPONDEDNT</b>
Navinkumar Sharma, Rahul Construction, Shop No.10, Hariom Complex, Zadeshwar Road, Bharuch-392002.  <b>PAN : AHFPS1047M</b>	Vs.	The ACIT, Circle-1, Bharuch.
<b>APPELLANT</b>		<b>RESPONDEDNT</b>

Appellant by	Ms Kinjal Shah, AR
Respondent by	Ms Anupama Singla, Sr. DR
Date of hearing	29/04/2021
Date of pronouncement	29/04/2021

**ORDER**

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

At the outset itself, Ms Kinjal Shah, Learned Counsel for the assessee, submitted before the Bench that assessee has opted the benefit of the “**Direct Tax Vivad Se Vishwas Act, 2020**”. Two copies of Form No.3 under ‘**the Direct Tax Vivad Se Vishwas Act**, filed by the assessee in the Income Tax Department on 12.04.2021 and 01.04.2021 respectively, were also placed before the Bench. The assessee, by way of a letter dated 27.04.2021, submitted that he has prayed for withdrawal of the appeals to which, the learned Departmental Representative (in short “the Ld. DR”) did not raise any objection.

2. We have heard both the parties and gone through the Form No.3 along with Certificate No.340531210120421 for AY.2010-11 & Certificate No. 336695440010421 for AY.2012-13 are filed by the assessee to obtain the benefit of 'Vivad Se Vishwas Scheme' and noted that assessee has prayed for withdrawal of these appeals. The Ld. DR for the Revenue did not have any objection if these said appeals are withdrawn by the assessee. Consequently, we treat these appeals as withdrawn.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the result, the appeals of the assessee (**in ITA Nos.684 & 685/AHD/2017 for AYs.2010-11 & 2012-13**) are dismissed as withdrawn.

Order pronounced on 29/04/2021 at the time of Virtual Court Hearing.

Sd/-  
**(PAWAN SINGH)**  
**JUDICIAL MEMBER**

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

Surat, Dated: 29/04/2021

SAMANTA

Copy to:

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

// TRUE COPY //

By order

Assistant Registrar/Sr. PS/PS  
ITAT, Surat