

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

BEFORE SHRI PAWAN SINGH, Hon'ble JUDICIAL MEMBER
AND Dr.SHRI ARJUN LAL SAINI, Hon'ble ACCOUNTANT MEMBER

(Virtual Hearing)

आ.अ.सं./I.T.A No's.1392 & 1393/AHD/2013

निर्धारण वर्ष/Assessment Year: 2006-07

Shree Sai Developers, Avdhesh Mansion, Plot No.262/4/26- A, P.W.D.Road, Silvasa, Daman & Nagar Haveli. [PAN: AAMFS 7210 E]	Vs	The Assistant Commissioner of Income Tax, Central Circle-2, Surat.
अपीलार्थी / Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओर से /Assessee by	Miss Hardika Vyas - Adv.
राजस्वकीओर से /Revenue by	Smt. Anupama Singhla – Sr.DR

सुनवाई की तारीख/ Date of hearing:	26.04.2021
उद्घोषणा की तारीख/Pronouncement on:	26.04.2021

आदेश / O R D E R

PER PAWAN SINGH, JUDICIAL MEMEBER:

1. These two appeals by assessee, out of which first appeal (ITA No.1392/AHD/2013 is directed against the order of ld.Commissioner of Income Tax (Appeals)-II, Surat hereinafter referred as “ld.CIT(A)” dated 19.03.2013 in quantum assessment and second appeal in ITA No.1393/AHD/2013 against the penalty levied by assessing officer under section 271(1)(c) of the Act for same assessment year i.e. 2006-07.
2. Both appeals came up hearing on 26th April 2021. The assessee has already filed application dated 23.04.2021 contending therein that the assessee has settled dispute with the Department under Vivad-Se-Vishwas Scheme-2020 and had already received Form-3. The assessee filed Form-3, for

each assessment year under **Vivad se Vishwas Act, 2020** the details of which are as follows:

i) For ITA No.1392/AHD/2013 & 1393/AHD/2013, A.Y.2006-07 FORM-3, dated 09.04.2021 vide Acknowledgment No.339498830090421 issued by PCIT, Valsad.

3. The Ld.Authorised Representative (AR) for assessee prayed for withdrawal of both the appeals.
4. The Id.Departmental Representative (Sr.DR) appearing for the Revenue has no objection if both the appeals of assessee are dismissed as withdrawn.
5. We have considered the submission of both the parties and seen the contents of Form-3 (supra). Considering the contents of the application filed by the assessee and submission of Ld.AR for the assessee, both appeals of the assessee are dismissed as withdrawn being settled. Resultantly, the both appeals of the Assessee are dismissed. The AO is directed to pass consequential order as per CBDT Circular No.3/2021 dated 04.03.2021.

Order pronounced on 26th April 2021 at the time of hearing of appeal.

Sd/-

(Dr.ARJUN LAL SAINI)

(लेखा सदस्य/ACCOUNTANT MEMBER)

Sd/-

(PAWAN SINGH)

(न्यायिक सदस्य/JUDICIAL MEMBER)

सुरत/ Surat, दिनांक Dated: 26th April 2021/#SGR

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

/ / TRUE COPY / /

Assistant Registrar, Surat