

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "B" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 492/JP/2019
निर्धारण वर्ष / Assessment Year : 2009-10

Shri Kailash Chand Yadav Vill.- Amarapura, New Sanganer Road, Teh.- Shahpura, Jaipur-303103.	बनाम Vs.	The ITO, Ward-6(5), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No. AAZPY 6750 G		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Rohan Sogani (C.A.)
राजस्व की ओर से / Revenue by : Smt. Monisha Choudhary (ACIT)

सुनवाई की तारीख / Date of Hearing : 21/04/2021
उदघोषणा की तारीख / Date of Pronouncement: 05/05/2021

आदेश / ORDER

PER: SANDEEP GOSAIN, J.M.

The present appeal has been filed by the assessee against the order of CIT(A), Ajmer dated 28.01.2019 for the assessment year 2009-10.

2. Hearing of the appeal was concluded through video conference in view of the prevailing situation of Covid-19 pandemic.

3. The Id. Counsel for the assessee furnished application for withdrawal of this appeal. The contention in the said application reads as under:-

"Hon'ble Sir,

The assessee is in appeal before your honor and the said appeal is pending for disposal.

It is submitted that the Hon'ble Finance Minister in her budget speech of 2020 announced a dispute resolution scheme Vivad Se Vishwas. The scheme was formulated into The Direct Tax Vivad Se Vishwas Act, 2020 (DTVSV) on 17th March, 2020. The Act provides that any assessee whose appeal was pending as on 31st January, 2020 can settle his dispute by filing a declaration u/s 4(1) of DTVSV in Form-1 and Form-2.

The above mentioned appeal is a quantum appeal. The appeal was pending as on 31st January, 2020, and the same has not been decided till date, therefore, the assessee is eligible for opting the scheme.

On 24-12-2020, the assessee filed declaration in Form-1 and Form-2 before the Designated Authority. On 29-01-2021, the assessee received Form-3 i.e. Form for Certificate u/s 5(1) of DTVSV from Designated Authority.

Section 4(2) of DTVSV, provides that where declaration has been filed by the assessee the appeal shall be deemed to be withdrawn from the date on which Certificate u/s 5(1) of DTVSV is issued by the Designated Authority. Hence, in the present case, the appeal of the assessee stands withdrawn on 29-01-2021.

4. The Id. DR has raised no objection if the appeal of the assessee is allowed to be withdrawn.

5. Therefore, in view of the fact that the assessee has already approached the department to settle the matter under "Vivad Se Vishwas Scheme", we permit the assessee to withdraw this appeal. Accordingly, the appeal of the assessee is dismissed as withdrawn.

6. In the result, this appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 05/05/2021.

Sd/-

(विक्रम सिंह यादव)
(Vikram Singh Yadav)

लेखा सदस्य / Accountant Member
जयपुर / Jaipur

दिनांक / Dated:- 05/05/2021.

*Santosh

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

1. अपीलार्थी / The Appellant- Shri Kailash Chand Yadav, Jaipur.
2. प्रत्यर्थी / The Respondent- ITO, Ward-6(5), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File {ITA No. 492/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar