

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD
(Conducted through Virtual Court)
BEFORE SHRI RAJPAL YADAV, VICE-PRESIDENT

ITA No.2414/Ahd/2012
निर्धारण वर्ष/ Asstt.Year : 2000-01

Mangalbhai M. Patel (HUF) C/o. V.P.Patel & Co., Adv., A-102, Akshardham, Shahibaug Nr.Underbridge Ahmedabad-4 PAN : AABHP 5915 J.	Vs.	ITO, Ward-7(1)(5) Ahmedabad.
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(Applicant)	(Responent)
Assessee by :	Shri V.P.Patel, AR
Revenue by :	Shri S.S.Shukla, Sr.DR

सुनवाई की तारीख/Date of Hearing : 28/05/2021
घोषणा की तारीख /Date of Pronouncement: 28/05/2021

आदेश/ORDER

The above appeal filed by the assessee arises from order of the Commissioner of Income Tax (Appeals), Gandhinagar dated 19.7.2012 for assessment year 2000-01.

2. When the matter was called for hearing, it is submitted by Shri V.P.Patel, AR that the assessee has opted for Vivad Se Vishwas Scheme and issued form no.3 to this effect. He further submitted that copy of form no.3 would be placed on record in due course. He accordingly prayed that the assessee may be given permission to withdraw his appeal for availing benefit under Direct Tax Vivad Se Vishwas Act, 2020. He filed a letter to this effect. The Id.DR has no objection if the appeal of the assessee is treated to be withdrawn in terms of scheme opted by the assessee.

3. In the light of the above submission made by assessee, I find no reason to keep pending appeal of the assessee before the Tribunal since the assessee has exercised its option to settle the issue as per Vivad Se Vishwas Scheme and firmed copy of form no.3. Accordingly, the appeal of the assessee stands dismissed. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any *bona fide* reasons, then the assessee will be at liberty to seek restoration of original appeal for adjudication before ITAT in accordance with law.

4. In the result, the appeal of the assessee stands dismissed under VSV scheme.

Order pronounced in the Court on 28th May, 2021 at Ahmedabad.

**(RAJPAL YADAV)
VICE-PRESIDENT**

Ahmedabad; Dated 28/05/2021