

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.294/Ahd/2019**

निर्धारण वर्ष/ Asstt.Year : 2011-12

Smt.Narmadaben Bhogilal Solanki C-404, Swaminarayan Castle-I Nr.Arjun Ashram Arjun Ashram Road Nirnay Nagar Ahmedabad. PAN : AIGPS 0247 M	vs.	ITO, Ward-7(1)(5) Ahmedabad.
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(Applicant)	(Responent)
Assessee by :	Assessee's Withdrawal
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/O R D E R**

The above appeal filed by the assessee arises from order of the Commissioner of Income Tax (Appeals)-7, Ahmedabad dated 16.11.2018 for assessment year 2011-12.

2. When the matter was called for hearing, it is submitted by Shri Narmadaben Solanki, (AR) vide letter dated 24.5.2021 that the assessee has opted for Vivad Se Vishwas Scheme and issued form no.3 to this effect. Assessee has placed on record copy of Form No.3. It is therefore submitted that the assessee may be given permission to withdraw his appeal for availing benefit under Direct Tax Vivad Se Vishwas Act, 2020. A letter dated 17.5.2021 written to the Tribunal to this effect is placed on record. The ld.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appeal of the assessee is treated to be withdrawn in terms of scheme opted by the assessee.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 28<sup>th</sup> May, 2021 at Ahmedabad.**

**Sd/-  
(RAJPAL YADAV)  
VICE-PRESIDENT**

Ahmedabad; Dated 28/05/2021