

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.1774/Ahd/2018
निर्धारण वर्ष/ Asstt.Year : 2007-2008

Pravinchandra Shah 6/10/123, Manichandra CHSL, Vibhag-6 Nr.Sarthi-3 Nr.Surdhara Circle Thaltej Ahmedabad 380 054. PAN: ADFPS 0628 C	vs.	JCIT, Range-2(2) Ahmedabad.
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(Applicant)		(Responent)
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Assessee by :	Shri Bhadresh R. Shah
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)-10, Ahmedabad dated 18.5.2018 for assessment year 2007-08.

2. When the matter was called for hearing, it is submitted by the ld.counsel for the assessee 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. The ld.counsel for the assessee has filed a letter dated 25.5.2021 to this effect. 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ld.DR has no objection if the appeal of the assessee is treated to be withdrawn in terms of scheme opted by the assessee.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. 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.

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

Ahmedabad; Dated 28/05/2021