

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

(Hearing in Virtual Court)

ITA No.209 /SRT/2019 (AY 2014-15)

Shri Ramanbhai Ranchhodbhai Patel, Vadi Faliyu, At & Po: Navagam, Ral: Kamrej, Surat – 395009. PAN : CMVPP 0660 A	The Income Tax Officer, Ward-2(2)(4), Surat.
Applicant	Respondent

ITA No. 210/SRT/2019 (AY 2014-15)

Shri Rajeshbhai Ramanbhai Patel, Vadi Faliyu, At & Po: Navagam, Ral: Kamrej, Surat – 395009. PAN : CMVPP 0657 F	The Income Tax Officer, Ward-2(2)(4), Surat.
Applicant	Respondent

Assessee by	Shri Akshay Modi – CA
Revenue by	Ms. Anupma Singla – Sr. DR
Date of hearing	21.05.2021
Date of pronouncement	21.05.2021

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER:

1. These two appeals by assessee are directed against the separate orders of Id.Commissioner of Income tax (Appeals)-1, Surat, both dated 30.01.2019, which in turn arise from the separate assessment orders under section 143(3) of the Act both dated 19.12.2016 for the common assessment year (AY) 2014-15. Both these appeals came up hearing on 21st May 2021. The learned

Authorised representative (AR) for the assessee submits that the assessee has availed the benefits of Vivad se Visvas Scheme -2020 (VSV-20) and has settled the dispute with department and has received Form-3 of VSV-20 and this appeal may be dismissed as withdrawn. The Id AR for the assessee also filed the copy of Form-3 of VSV-20 for each assessment year under **Vivad se Vishwas Act, 2020** the details of which are as follows:

- i) For ITA No.209/SRT/2019, A.Y.2014-15 FORM-3, dated 02.02.2021 vide Acknowledgment No.23726540020221 issued by PCIT, Surat-1.*
 - ii) For ITA No.210/SRT/2019, A.Y.2014-15 FORM-3, dated 24.12.2020 vide Acknowledgment No.880858800241220 issued by PCIT, Surat-1.*
2. On the other hand, the learned Senior Departmental Representative (Sr DR) submits that she has no objection if both the appeal of the assessee are dismissed as withdrawn.
3. We have considered the submissions of Id. Representative of both the parties. And considering the fact assessee that the assessee has settled the dispute with the department under VSV-20, and has received Form-3 of VSV -20, the two appeals of the assessee are dismissed as withdrawn with liberty to the assessee as well as to the revenue that in case, if the application preferred by the assessee under VSV-20 does not get finally settled for any reason whatsoever, then both the parties are at liberty to prefer Miscellaneous Application before this Tribunal for restoration of this appeal and in such event, the appeals shall get restored. The assessing officer is directed to pass

consequential order as per CBDT Circular No. 3/2021 dated 04.03.2021. In the result, two appeals of the assessee are dismissed as withdrawn.

Order announced at the time of hearing of appeal on 21st May, 2021 in the Virtual Court hearing.

Sd/-
(Dr ARJUN LAL SAINI)
ACCOUNTANT MEMBER

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Surat, Dated: 21/05/2021 / #sgr

Copy to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order

/ / TRUE COPY / /

Assistant Registrar, ITAT, Surat