

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"B" BENCH, AHMEDABAD**

*(Convened through Virtual Court)*

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**  
**& SHRI MAHAVIR PRASAD, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 2385/Ahd/2017

(निर्धारण वर्ष / Assessment Year : 2014-15)

ACIT Circle 3(3), Ahmedabad	बनाम/ Vs.	<b>Shri Rajendra B Joshi</b> 56, Triveni Park, Sun-n- Step Club Road, Nr. Surdhara Circle, Thaltej, Ahmedabad - 380054
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ADIPJ5670L		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri R. R. Makwana, Sr.DR
प्रत्यर्थी की ओर से / Respondent by :	Withdrawal Application

सुनवाई की तारीख / Date of Hearing	04/05/2021
घोषणा की तारीख /Date of Pronouncement	02/06/2021

**आदेश/ORDER**

**PER BENCH:**

The captioned appeal has been filed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals)-3, Ahmedabad ('CIT(A)' in short), dated 24.08.2017 arising in the assessment order dated 28.12.2016 passed by the Assessing Officer (AO) under s. 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2014-15.

2. When the matter was called for hearing in the captioned Revenue's appeal, learned counsel for the assessee as per written request at the outset submitted that the designated authority has already granted certificate electronically to the declarant assessee concerning the particulars of the tax arrears and the amount payable in prescribed Form-3 notified in 'Vivad se Vishwas Scheme, 2020' (VSV) read with Rules framed thereunder. The learned counsel accordingly submitted that he does not seek to defend the said appeal owing to exercise of option for availing VSV Scheme, and consequently urged that assessee's request for closure of Revenue's appeal may please be granted.

3. The Id. Departmental Representative for the Revenue stated that he has no objection to withdraw its appeal having regard to the application from assessee to avail the ongoing scheme.

4. In the light of written request made on behalf of the captioned assessee, the appeal of Revenue is dismissed *in limine*. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any reasons, then the Revenue will be at liberty to seek restoration of original appeal for hearing before ITAT in accordance with law.

5. In the result, the captioned appeal of Revenue is dismissed *in limine*.

**This Order pronounced on 02/06/2021**

Sd/-  
(MAHAVIR PRASAD)  
JUDICIAL MEMBER  
Ahmedabad: Dated 02/06/2021

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

True Copy

S. K. SINHA

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. राजस्व / Revenue
2. आवेदक / Assessee

3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /  
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण, अहमदाबाद ।