

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No. 1163/PUN/2019  
निर्धारण वर्ष / Assessment Year : 2011-12

Jawahar Shetkari Sahakari Sootgirni Ltd.  
Hutatma Shirishkumar Nagar,  
A.P. Morane ( Laling), Dhule,  
Maharashtra-424 001  
PAN : AAAAJ0646E

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,  
Ward-5, Nandurbar

.....प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No. 1181/PUN/2019  
निर्धारण वर्ष / Assessment Year : 2011-12

The Assistant Commissioner of Income Tax,  
Circle-Dhule, Dhule.

.....अपीलार्थी / Appellant

बनाम / V/s.

Jawahar Shetkari Sahakari Soot Girni Ltd.  
Hutatma Shirishkumar Nagar,  
A.P. Morane, Sakri Road,  
Dhule, Maharashtra-424 001  
PAN : AAAAJ0646E

.....प्रत्यर्थी / Respondent

Assessee by : Withdrawal Application

Revenue by : Shri Deepak Garg

सुनवाई की तारीख / Date of Hearing : 08.06.2021

घोषणा की तारीख / Date of Pronouncement : 08.06.2021

### **आदेश / ORDER**

These cross-appeals preferred by the assessee and the Revenue emanates from the common order of the Ld. CIT(Appeal)-1, Nashik dated 21.05.2019 for the assessment year 2011-12 as per the grounds of appeal on record.

2. With regard to the assessee's appeal in ITA No.1163/PUN/2019, the assessee submitted that he wants to withdraw the grounds of appeal in light of the assessee opting for resolution under the provisions enumerated in the Direct Tax Vivad Se Vishwas Act, 2020 ('the VSV Act') and have filed withdrawal application along with Form-3 in this regard.

3. The Ld. DR has no objection in case the assessee wishes to withdraw the appeal. However, with respect to the Revenue's appeal in ITA No.1181/PUN/2019, the Ld. DR submitted that the Revenue is ready to withdraw the appeal under the circumstances if a conditional order is passed to that effect.

4. After hearing the parties herein, we permit the withdrawal of the appeal filed by the assessee and hence, appeal of the assessee is dismissed being withdrawn. We also dismiss the appeal of the Revenue as withdrawn with the condition that the Revenue is at liberty to file an application to restore the appeal before this Tribunal.

5. In the result, **both, the appeal of the assessee and appeal of the Revenue are dismissed as withdrawn.**

Order pronounced on 08<sup>th</sup> day of June, 2021.

Sd/-  
**S.S. VISWANETHRA RAVI**  
**JUDICIAL MEMBER**

Sd/-  
**INTURI RAMA RAO**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 08<sup>th</sup> June, 2021

SB

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeal)-1, Nashik.
4. The Pr. CIT-1, Nashik.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	08.06.2021	Sr.PS/PS
2	Draft placed before author	08.06.2021	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		