

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND  
DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER  
ITA No. 1111/AHD/2016 (AY 2010-11)  
(Hearing in Virtual Court)

Shiva Industrial Security Agency Gujarat Pvt. Ltd., R.S.No.71, Sameer Companies, Navsarjan Society, Pandesara, Surat – 394221. PAN : AAFCS 3845 P	Vs	The Assistant Commissioner of Income Tax, Circle-4, Surat.
Applicant		Respondent

Assessee by	Shri Rasesh Shah - CA
Revenue by	Miss Anupma Singla – Sr. DR
Date of hearing	18.05.2021
Date of pronouncement	18.05.2021

**Order under section 254(1) of Income Tax Act**

**PER PAWAN SINGH, JUDICIAL MEMBER:**

1. This appeal by assessee is directed against the orders of Id. Commissioner of Income tax (Appeals)-II, Surat, dated 22.02.2016, which in turn arise from the assessment order under section 143(3) 29.03.2013 for assessment year (AY) 2010-11. The appeal came up hearing on 18<sup>th</sup> May 2021. Shri Rasesh Shah, CA appeared on behalf of assessee. Perusal of record shows that the assessee has filed an application inter alia stating therein 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 bearing

Acknowledgement No.285800720090321 from designated authority and prayed for withdrawal of appeal.

2. On the other hand, the learned Senior Departmental Representative (Sr DR) submits that she has no objection if the appeal of the assessee is dismissed as withdrawn.
3. We have considered the contents of the application filed by the assessee and the submissions of Sr DR for the revenue. Considering the facts that the assessee has settled the dispute with the department under VSV-20, and has received Form-3 of VSV -20, the appeal of the assessee is dismissed as withdrawn with liberty to the assessee as well as to the revenue that in case, if the application preferred by the assessee under VSV-20 does not get finally settled for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 In the result the appeal of the assessee is dismissed as withdrawn.

Order announced at the time of hearing of appeal on 18<sup>th</sup> May 2021 in the Virtual Court hearing.

Sd/-

**(Dr ARJUN LAL SAINI)**  
**ACCOUNTANT MEMBER**  
Surat, Dated: 18/05/2021 / SGR

Sd/-

**(PAWAN SINGH)**  
**JUDICIAL MEMBER**

Copy to:

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

By order

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Assistant Registrar, ITAT, Surat