

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
ITA No. 123/SRT/2018 (AY 2010-11)
(Hearing in Virtual Court)

Smt.Heena Snehal Shah, 39/1, 4 th Floor, “Vaibhav” Arunoday Society, Near Cross Road, Alkapuri, Vadodara - 390007 PAN : AKRPS 3210 M	Vs	The Income Tax Officer, Ward-1(3)(7), Surat.
Applicant		Respondent

Assessee by	Shri Rajesh Upadhyay – AR
Revenue by	Shri B.Panda – Sr.DR
Date of hearing	31.05.2021
Date of pronouncement	31.05.2021

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)-2, Surat, dated 05.09.2017, which in turn arise from the assessment order under section 144 r.w.s. 147 of the Act on 05.12.2016 for assessment year (AY) 2010-11. The appeal came up hearing on 31st May 2021. Perusal of record shows that the learned Counsel for the assessee has filed an application on 28th May 2021 inter alia stating therein that the assessee has availed the benefits of Vivad se Visvas Scheme -2020 (VSV-20) and has received Form-3 of VSV-20. The assessee also filed copy of Form-3 bearing Acknowledgement No.1120290200601121 from designated authority and

prayed for withdrawal of appeal. The learned Proxy counsel for the assessee prayed for withdrawal of the 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Departmental Representative (Sr DR) submits that she has no objection if the appeal of the assessee is dismissed as withdrawn.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dispute with the department under VSV-20, and has received Form-3 of VSV-20, the appeal of the assessee is dismissed as withdrawn with liberty to the assessee as well as to the revenue that in case, if the application preferred by the assessee under VSV-20 does not get finally settled for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 In the result the appeal of the assessee is dismissed as withdrawn.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 31st May, 2021 in the Virtual Court hearing.

Sd/-

(Dr ARJUN LAL SAINI)
ACCOUNTANT MEMBER

Surat, Dated: 31/05/2021 / sgr

Sd/-

(PAWAN SINGH)
JUDICIAL MEMBER

Copy to:

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

By order

/ / TRUE COPY / /

Assistant Registrar, ITAT, Surat