

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT

BEFORE SHRI PAWAN SINGH, JM & DR. A. L. SAINI, AM

आयकरअपीलसं./ITA No.171/SRT/2018

(निर्धारणवर्ष / Assessment Year: (2013-14)

(Virtual Court Hearing)

Neeraj Premnarayan Maheshwari, 239, Pancharatna Complex, GIDC, Vapi – 396 195.	V s.	The Asst. Commissioner of Income Tax, Circle Vapi, Vapi.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ABXPM 7234 N		
(Assessee)		(Respondent)

आयकरअपीलसं./ITA No.172/SRT/2018

(निर्धारणवर्ष / Assessment Year: (2013-14)

Vinay Premnarayan Maheshwari, 239, Pancharatna Complex, GIDC, Vapi – 396 195.	V s.	The Asst. Commissioner of Income Tax, Circle Vapi, Vapi.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ABWPM 0867 C		
(Assessee)		(Respondent)

Assessee by : Shri Gopalakrishnan Aiyer - CA

Respondent by : Shri B.P.K.Panda – Sr.DR

मुनवाईकीतारीख/ Date of Hearing : 03/06/2021

घोषणाकीतारीख/Date of Pronouncement: 03/06/2021

आदेश / O R D E R

PER DR. A. L. SAINI, ACCOUNTANT MEMBER:

At the outset itself, Shri Gopalakrishnan Aiyer-CA, Learned Counsel for the assessee, submitted before the Bench that both the Assessee has opted the benefit of the “**Direct Tax Vivad Se Vishwas Act, 2020**”. A copy of FORM-3 under ‘the Direct Tax Vivad Se Vishwas Act, for each appeal separately filed by the assessee in the Income Tax Department on 19.12.2020, vide Certificate

No.845327250191220 issued by **Principal Commissioner of Income Tax, Valsad** for ITA No.171/SRT/2018 and on 19.12.2020, vide Certificate No.845726730191220 issued by **Principal Commissioner of Income Tax, Valsad** for ITA No.172/SRT/2018, were also placed before the Bench. Shri Gopalakrishnan Aiyer, Authorised Representative, on behalf of the Assessee, submitted that assessee prayed for withdrawal of the appeal to which, the learned Departmental Representative did not raise any objection.

2. We have heard both the parties and gone through FORM-3 filed by the assessee to obtain the benefit of 'Vivad Se Vishwas Scheme' and noted that assessee has prayed for withdrawal of the appeal. The Ld.Sr.DR for the Revenue did not have any objection if the said appeals are withdrawn by the assessee company. Consequently, we treat both these appeals as withdrawn.

3. In the result, both the appeals of the Assessee (in ITA No.171/SRT/2018 & 172/SRT/2018 for AY.2013-14) are dismissed as withdrawn.

Order is pronounced at the time of hearing of appeal on 03/06/2021 in the Virtual Court of hearing.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Sd/-
(Dr. A.L. SAINI)
ACCOUNTANT MEMBER

Surat /दिनांक/ Date: 03/06/2021 /sgr

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr.CIT
5. DR/AR, ITAT, Surat
6. Guard File

By Order

// / TRUE COPY // /

Assistant Registrar/Sr. PS/PS
ITAT, Surat