

**IN THE INCOME TAX APPELLATE TRIBUNAL, JABALPUR BENCH,
JABALPUR (SMC)
(through Video Conferencing)**

BEFORE SH. SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER

ITA No.51/JAB/2017
Assessment Year: 2010-11

Jitendra Kumar Anand, Jabalpur, (M.P.) [PAN: ACIPA 1082G] (Appellant)	vs.	Income Tax Officer, Ward -2(1), Jabalpur (Respondent)
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Appellant by	Sh. H.S. Modh Adv.
Respondent by	Sh. S.K. Halder, Sr. DR
Date of hearing	15/06/2021
Date of pronouncement	15/06/2021

ORDER

Per Sanjay Arora, AM

This is an Appeal by the Assessee directed against the Order by the Commissioner of Income Tax (Appeals)-1, Jabalpur ('CIT(A)') dated 18/10/2017, dismissing the assessee's appeal contesting the levy of penalty under section 271(1)(c) of the Income Tax Act, 1961 ('the Act') vide Order dated 20/09/2013 in respect of his assessment for assessment year 2010-11.

2. At the very outset, it was submitted by Sh. Modh, the Id. Counsel for the assessee-appellant, that the assessee has since opted for the 'Vivad Se Viswas Scheme, 2019'. The prescribed certificate under The Direct Tax Vivad Se Viswas Act, 2020 ('DTVsV Act' hereinafter) read with the relevant Rules, has also been received (copy on record), with the assessee depositing the requisite amount thereunder with the Central Government. Under the circumstances, the assessee wishes to withdraw his appeal, which may be permitted to be.

3. I have heard the parties. In view of the assessee having opted for availing the benefits under the DTVsV Act, since accepted, his rights under the appellate procedure under the Act get waived and, consequently, his appeal under the Act becomes, in terms of the said Act, not maintainable. The withdrawal of the appeal becomes, under the circumstances, consequential. I have, therefore, no hesitation in directing the withdrawal of the captioned appeal. I decide accordingly.

4. In the result, the assessee's appeal is dismissed as withdrawn and/or not maintainable.

Order pronounced in the Open Court on June 15, 2021

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 15/06/2021

Copy of the Order forwarded to:

1. The Appellant: Shri Jitendra Kumar Anand,
C/o M/s. Anand Cane Décor, 1249, Napier Town, Jabalpur - 482001
2. The Respondent: Income Tax Officer, Ward- 2(1), Jabalpur
3. Pr. CIT-2, Jabalpur
4. CIT(A)-1, Jabalpur
5. Sr. DR, ITAT
6. Guard File

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