

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

BEFORE SH. SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER

ITA No.150/JAB/2018  
Assessment Year: 2011-12

Smt. Rakhi Jain, Damoh (M.P.)  [PAN: AIBPJ 2098Q]	vs.	Income Tax Officer, Damoh (M.P.)
(Appellant)		(Respondent)

Appellant by	Sh. H.S. Modh Adv.
Respondent by	Ms. Swati Aggarwal, Sr. DR
Date of hearing	21/06/2021
Date of pronouncement	21/06/2021

**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)' for short) dated 03/07/2018, dismissing the assessee's appeal contesting the levy of penalty under section 271(1)(c) of the Income Tax Act, 1961 ('the Act' hereinafter) for the Assessment Year (AY) 2011-12 vide Order dated 11/8/2014.

2. At the very outset, it was submitted by the ld. counsel for the assessee, Shri Modh, that the assessee has opted for 'Vivad Se Viswas Scheme, 2019' ('VsV Scheme'), depositing the requisite tax thereunder with the Central Government. The requisite certificate under The Direct Tax Vivad Se Viswas Act, 2020 ('DTVsV Act') read with the relevant Rule, i.e., Form 3, has also been received (copy on record). The assessee, thus, does not intend to prosecute her captioned appeal, but to withdraw the same.

The ld. DR, Smt. Aggarwal, did not have any objection to the assessee withdrawing its' appeal under the circumstances.

3. I have heard the parties. Form 3, signifying the acceptance of the assessee's application under the VsV Scheme, 2019 has been issued on 25/5/2021. In view of the assessee having opted for availing the benefits under the DTVsV Act, she has, in principle, relinquished her rights under the appeal, which becomes unmaintainable under the said Act. The assessee's said appeal is, accordingly, permitted to be withdrawn. I decide accordingly.

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 In the result, the assessee's appeal is dismissed as withdrawn/not maintainable.

*Order pronounced in the open court on June 21, 2021*

Sd/-  
(Sanjay Arora)  
Accountant Member

Dated: 21/06/2021

Copy of the Order forwarded to:

1. The Appellant: Smt. Rakhi Jain, 4, Nemi Nagar, Damoh (M.P.)
2. The Respondent: Income Tax Officer, Damoh (M.P.)
3. Pr. CIT-1, Jabalpur
4. CIT(A)-1, Jabalpur
5. Sr. DR, ITAT
6. Guard File

// True Copy //