

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

BEFORE SH. SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER

ITA No.03/JAB/2019
Assessment Year: 2013-14

Seth B.N. Agrawal & Company, Betul (M.P.) [PAN: AAMFS 5240G]	vs.	Income Tax Officer, Betul (M.P.)
(Appellant)		(Respondent)

Appellant by	Sh. G.N. Prohit Sr. Adv.
Respondent by	Smt. Swati Agarwal, Sr. DR
Date of hearing	22/06/2021
Date of pronouncement	22/06/2021

ORDER

Per Sanjay Arora, AM

This is an Appeal by the Assessee directed against the Order by the Commissioner of Income Tax (Appeals)-3, Bhopal ('CIT(A)' for short) dated 30/10/2018, partly allowing the assessee's appeal contesting its' assessment under section 143(3) of the Income Tax Act, 1961 ('the Act' hereinafter) for the Assessment Year (AY) 2013-14 vide Order dated 02/11/2015.

2. At the very outset, it was submitted by Sh. Purohit, the ld. counsel for the assessee, that the assessee intends to withdraw its' appeal in view of it having opted for the 'Vivad Se Viswas Scheme, 2019'. The same has since been accepted and Form 3, signifying the same, issued, with the assessee having deposited the requisite tax thereunder with the Central Government on 19/12/2020 (copy of Form-4 on record). The withdrawal, applied for vide letter

dated 12/2/2021, may accordingly be permitted. The Id. Sr. DR, Ms. Agarwal, did not raise any objection to the assessee withdrawing its' appeal under the circumstances.

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, its' 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 In the result, the assessee's appeal is dismissed as withdrawn.

Order pronounced in the Open Court on June 22, 2021

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 22/06/2021

Copy of the Order forwarded to:

1. The Appellant: M/s. Seth B.N. Agrawal & Company, Chhindwara Road, Multai, District Betul - 460661 (M.P.)
2. The Respondent: Income Tax Officer, Aayakar Bhawan, College Road, Betul 460001 (M.P.)
3. Pr. CIT-1, Bhopal
4. CIT(A)-3, Bhopal
5. Sr. DR, ITAT
6. Guard File

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