

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT
(Through Virtual Court)
BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
& MS. MADHUMITA ROY, JUDICIAL MEMBER**

S. No.	Appeal	A.Y.	Appellant (PAN NO.)	Respondent	A.R.(Shri)
1.	ITA No. 298/Rjt/2016	2011-12	Shri Pravinbhai Ramjibhai Surani Khodiyar Krupa (BCAPS0169M)	DCIT Central Cir. 2, Rajkot	M. J. Ranpura
2.	ITA No. 299/Rjt/2016	2012-13	Shri Pravinbhai Ramjibhai Surani Khodiyar Krupa (BCAPS0169M)	DCIT Central Cir. 2, Rajkot	-do-

प्रत्यर्थी की ओर से / Respondent by :	Shri Om Prakash Singh, CIT DR
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सुनवाई की तारीख / Date of Hearing	25/05/2021
घोषणा की तारीख /Date of Pronouncement	22/06/2021

आदेश/ORDER

PER MADHUMITA ROY, JM:

The concerned two appeals filed by same assessee arise from order of the CIT(A), in proceedings under Income Tax Act, 1961; in short “the Act”.

2. The assessee filed written submissions to withdraw the appeals on the ground that they have opted to avail benefits of Vivad se Vishwas Scheme, 2020 and in their submissions the assessee have also enclosed the copies Form No. -3 issued by the Pr. CIT of Income Tax for approving the applications filed by the assessee under the Vivad se Vishwas Scheme, 2020. When the matter was called for hearing, the Id. counsels for the assessee at the outset have submitted that they do not want to pursue the said appeals since their applications under Vivad se Vishwas Scheme, 2020 have been approved by the Income Tax Department and requested that their applications for withdrawal of appeals may please be granted.

3. The Id. Departmental Representative for the Revenue stated that he has no objection to withdraw the appeals in the circumstances narrated on behalf of the assessee.

4. We have considered the submissions and applications of the assesseees for withdrawal of the appeals as their applications have been approved under Vivad se Vishwas Scheme, 2020. A reference has been made in sub-Section (2) & (3) of Section 4 of Direct Tax Vivad se Vishwas Scheme, 2020 for the purpose of withdrawal of appeal. In the light of the provision made in the scheme and after considering the material on record, the aforesaid requests for withdrawal of appeals of the assesseees to avail the VSV Scheme, 2020 in accordance with law is allowed. However, in case, any issue is remained un-resolved under the said scheme, then, the assesseees will be at liberty to file the Miscellaneous Applications to recall this order to restore the original appeals within the time limit provided in the act.

5. In the result, all captioned appeals of the same assesseees are dismissed as withdrawn.

This Order pronounced in Open Court on	22/06/2021
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Sd/-
(AMRJIT SINGH)
ACCOUNTANT MEMBER
Ahmedabad: Dated 22/06/2021

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

TANMAY TRUE COPY

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue 2. आवेदक / Assessee 3. संबंधित आयकर आयुक्त / Concerned CIT 4. आयकर आयुक्त-अपील / CIT (A) 5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad 6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, राजकोट / ITAT, Rajkot