

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

BEFORE SH. SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER

ITA No.84/JAB/2019
Assessment Year: 2013-14

Divya Dixit, Jabalpur (M.P.) [PAN: AKLPD 4944K]	vs.	Income Tax Officer, Ward-2(2), Jabalpur (M.P.)
(Appellant)		(Respondent)

Appellant by	Ms. Apoorva Agrawal, Adv. (for Sh. Sapan Usrethe, Adv.)
Respondent by	Ms. Swati Agarwal, Sr. DR
Date of hearing	23/06/2021
Date of pronouncement	23/06/2021

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 21/8/2019, dismissing the assessee's appeal contesting her assessment under section 147 read with sec.143(3) of the Income Tax Act, 1961 ('the Act' hereinafter) for the Assessment Year (AY) 2013-14 vide Order dated 07/12/2018.

2. At the very outset, it was submitted by Ms. Apoorva Agarwal, Adv., representing the assessee, that the assessee had opted for the Vivad Se Vishwas Scheme, 2019 in respect of her captioned appeal, which stands since accepted by the Revenue, with it issuing, toward the same, Form-3, i.e., the certificate under the Direct Tax Vivad Se Vishwas Act, 2020 ('DTVsV Act') read with the

relevant rule, specifying the amount to be deposited thereunder in settlement of the dispute, which stands also since paid by the assessee. The assessee's appeal may, under the circumstances, be permitted to be withdrawn, reserving though the right for restoration of the appeal if any occasion for the same arises.

3. I have heard the parties. The pleading on assessee's behalf is in terms of the withdrawal application dated 23/6/2021 on record. The DTVsV Act itself provides for the withdrawal of an appeal on the resolution of the dispute under the said Act. The assessee's captioned appeal, in view thereof, becomes not maintainable, and liable to be withdrawn. If, however, the assessee's application under the said Act is, for any reason, found unacceptable, she is at liberty to move this Tribunal for restoration of her appeal inasmuch as no prejudice to the assessee can be, or is envisaged to be, caused by the withdrawal of her appeal, which rather follows in consequence.

4. The assessee's appeal is, subject to the right of restitution afore-said, allowed to be withdrawn. I decide accordingly.

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 In the result, the assessee's appeal is dismissed as not maintainable/withdrawn.

Order pronounced in the Open Court on June 23, 2021

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 23/06/2021

Copy of the Order forwarded to:

1. The Appellant: Smt. Divya Dixit, 486, Street No. 10, Sadar Cantt, Jabalpur - 482002 (M.P.)
2. The Respondent: Income Tax Officer, Ward-2(2), Jabalpur (M.P.)
3. The Pr. CIT-2, Jabalpur
4. The CIT(A)-1, Jabalpur
5. The Sr. DR, ITAT, Jabalpur // True Copy //
6. Guard File