

आयकर अपीलिय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES "B", JAIPUR  
श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष  
BEFORE SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 657 & 658/JP/2019  
निर्धारण वर्ष / Assessment Years :2014-15 & 2015-16

Khandelwal Motors Pvt. Ltd., 217, Jagannath Puri, Ward No. 10, Jhotwara, Jaipur (Raj).	बनाम Vs.	I.T.O., Ward 3(1), Jaipur.
स्थायी लेखा सं./जीआईआर सं./ PAN/GIR No.: AABCK 5399 L		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Ms. Shivangi Samdhani (CA)  
राजस्व की ओर से / Revenue by: Smt. Monisha Choudhary(JCIT)

सुनवाई की तारीख / Date of Hearing : 18/06/2021  
उदघोषणा की तारीख / Date of Pronouncement : 18/06/2021

आदेश / ORDER

**PER: SANDEEP GOSAIN, J.M.**

Both are the appeals filed by the assessee against the separate orders of the Id. CIT(A), Alwar both dated 26/02/2019 for the A.Y. 2014-15 and 2015-16 respectively.

2. The hearing of the appeals was concluded through video conference in view of the prevailing situation of Covid-19 Pandemic.

3. The Id. Counsel for the assessee furnished application for withdrawal of both these appeals. The contention of one of the said applications reads as under:

*"It is most humbly submitted that the quantum appeal of the assessee for A.Y. 2014-15 is pending before the Hon'ble Bench in ITA No: 657/JRP/2019.*

*It is submitted that the Hon'ble Finance Minister in her budget speech of 2020 announced a dispute resolution scheme **Vivad Se Vishwas**. The scheme was formulated into The Direct Tax Vivad Se Vishwas Act, 2020 (DTVSV) on 17<sup>th</sup> March, 2020. The Act provides that any assessee whose appeal was pending as on 31<sup>st</sup> January, 2020 can settle his dispute by filing a declaration u/s 4(1) of DTVSV in Form-1 and Form-2.*

*The above mentioned appeal was pending as on 31<sup>st</sup> January, 2020. The appeal has not been decided till date, therefore, the assessee is eligible for opting the scheme.*

*The assessee filed declaration in Form-1 and Form-2 on 27.03.2021 before the Designated Authority. On 15.04.2021, the assessee received Form-3 i.e. Form for Certificate u/s 5(1) of DTVSV from Designated Authority.*

*Section 4(2) of DTVSV, provides that where declaration has been filed by the assessee the appeal shall be deemed to be withdrawn from the date on which Certificate u/s 5(1) of DTVSV is issued by the Designated Authority. Hence, in the present case, the appeal of the assessee stands withdrawn on 15.04.2021.*

*In view of above you are requested to kindly treat the appeal of the assessee to be withdrawn and necessary action may please be taken.*

***Submitted most respectfully***

***For Khandelwal Motors Pvt Ltd"***

4. The Id DR has raised no objection if the appeals of the assessee are allowed to be withdrawn.

5. Therefore, in view of the fact that the assessee has already approached the department to settle the matter under Vivad Se Vishwas Scheme, we permit the assessee to withdraw their appeals. Accordingly, both these appeals of the assessee are dismissed as withdrawn.

6. In the result, these appeals of the assessee are dismissed.

Order pronounced in the open court on 18<sup>th</sup> June, 2021.

**Sd/-**

(विक्रम सिंह यादव)  
(VIKRAM SINGH YADAV)  
लेखा सदस्य / Accountant Member

**Sd/-**

(संदीप गोसाईं)  
(SANDEEP GOSAIN)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 18/06/2021

\*Ranjan

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Khandelwal Motors Pvt. Ltd., Jaipur.
2. प्रत्यर्थी / The Respondent- The ITO, Ward 3(1), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 657 & 658/JP/2019)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar