

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"A" BENCH, AHMEDABAD**  
*(Conducted through Virtual Court)*  
**BEFORE SHRI RAJPAL YADAV, VICE-PRESIDENT**  
**AND**  
**SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

**ITA No.2427/Ahd/2018**  
निर्धारण वर्ष/ Asstt.Year : 2012-13

Ramesh H Patel Sheri-2, Juna Laxmipura Palanpur, Gujarat PAN : BBSPP 3551 M	Vs.	ITO,Ward-1 Palanpur.
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(Applicant)	(Responent)
Assessee by :	Withdrawal Application/Shri Jimit R. Shah, AR
Revenue by :	Shri S.S. Shukla, Sr.DR

सुनवाई की तारीख/Date of Hearing : 01/07/2021

घोषणा की तारीख /Date of Pronouncement: 01/07/2021

**आदेश/ORDER**

**PER RAJPAL YADAV, VICE-PRESIDENT:**

The above appeal filed by the assessee arises from order of the Commissioner of Income Tax (Appeals)-4, Ahmedabad dated 23.10.2018 for assessment year 2012-13.

2. When the matter was called for hearing, it is noticed that the assessee has filed an application through email at the ITAT, Ahmedabad Registry's email id that the assessee intent to withdraw his appeal under Direct Tax Vivad Se Vishwas Act, 2020. Along with the application the assessee filed copy of Form No.1 for initiation of opting for Vivad se Vishwas scheme. The same is placed on record. In other words, the assessee wants to resolve the issue with the department by availing benefit under Vivad Se Vishwas Scheme, and

necessary formalities have been completed, and therefore, the appeal of the assessee requires to be withdrawn in terms of scheme. The Id.DR has no objection if the appeal of the assessee is treated to be withdrawn in terms of scheme opted by the assessee.

3. In the light of the above submission made by assessee, we find no reason to keep pending appeal of the assessee before the Tribunal. Accordingly, the appeal of the assessee stands dismissed. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any reasons, then the assessee will be at liberty to seek restoration of original appeal for adjudication before ITAT in accordance with law.

4. In the result, the appeal of the assessee stands dismissed under VSV scheme.

**Order pronounced in the Court on 1<sup>st</sup> July, 2021 at Ahmedabad.**

**Sd/-  
(WASEEM AHMED)  
ACCOUNTANT MEMBER**

**Sd/-  
(RAJPAL YADAV)  
VICE-PRESIDENT**