

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.448/Ahd/2019**  
निर्धारण वर्ष/ Asstt.Year : 2015-16

Jigneshkumar Kantilal Patel 29, Gopalbaug Society Opp: Madhuvan Society Ghatlodiya, Ahmedabad. PAN : AEPPP 5065 B	vs.	ACIT, Cir.4(2) Ahmedabad.
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(Applicant)	(Responent)
Assessee by :	Shri Deepak Shah, AR with Shri Tej Shah, AR
Revenue by :	Shri S.S. Shukla, Sr.DR

सुनवाई की तारीख/Date of Hearing : 22/07/2021  
घोषणा की तारीख /Date of Pronouncement: 22/07/2021

**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 10.01.2019 for assessment year 2015-16.

2. When the matter was called for hearing, it is noticed that the assessee has filed an application intimating that the assessee has opted for Vivad Se Vishwas scheme. Along with the application the assessee filed copy of Form No.3 issued by the Department and also copy of Form 26AS showing payment of tax. They are 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 therefore, the assessee seeks withdrawal of the appeal 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 The Id.DR has no objection if the appeal of the assessee is treated to be withdrawn in terms of scheme opted by the assessee.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 22<sup>nd</sup> July, 2021 at Ahmedabad.**

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

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