

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर  
**IN THE INCOME TAX APPELLATE TRIBUNAL,**  
**INDORE BENCH, INDORE**

**BEFORE HON'BLE MANISH BORAD, ACCOUNTANT**  
**MEMBER AND**  
**HON'BLE MADHUMITA ROY, JUDICIAL MEMBER**

**Virtual Hearing**

**ITA No.176/Ind/2019**  
**Assessment Year:2014-15**

Smt. Sarojini Waswani Indore (Appellant)	<b>बनाम</b> /Vs.	ITO-5(5) Indore (Respondent )
P.A. No.AAGPW1361A		

**ITA No.177/Ind/2019**  
**Assessment Year:2014-15**

Jai Prakash Waswani Indore (Appellant)	<b>बनाम</b> /Vs.	ITO-5(5) Indore (Respondent )
P.A. No.AAMPW8806C		

Appellant by	Written request
Revenue by	Shri Harshit Bari, Sr. DR
<b>Date of Hearing:</b>	<b>24.06.2021</b>
<b>Date of Pronouncement:</b>	<b>05.07.2021</b>

**ORDER**

**PER MADHUMITA ROY, J.M:**

The above captioned appeals filed at the instance of the assessee(s) pertaining to for Assessment Year 2014-15 as shown above are directed against the order of Ld. Commissioners of Income Tax(Appeals)-II (in short 'Ld. CIT(A)] dated 29.11.2018.

2. At the outset, Ld. Counsel for respective assessee submitted that the assessee(s) have opted for "Viwad Se Vishwas Scheme 2020" and as per rules framed for "Viwad Se Vishwas Scheme 2020", the present appeals required to be withdrawn and therefore, request was made to withdraw.

3. Per contra, Ld. Departmental Representative (DR) did not oppose this request made by Ld. counsel for the assessee wishing to withdraw the instant appeals, in order to be eligible for opting "Viwad Se Vishwas Scheme 2020".

4. We have heard rival contentions and perused the records placed before us. Ld. counsel for the assessee submitted that as the assessee has opted for "Viwad Se Vishwas Scheme 2020". The assessee need to withdraw the instant appeal. Under these given facts and circumstances of the case, we hereby dismiss the appeal filed at the behest of the assessee as withdrawn for reason.

5. However the assessee is at liberty to file Miscellaneous Application for recalling the order within the stipulated time as per law if the respective assessee(s) application for availing this scheme could not be accepted by the Revenue for some reason.

6. In the result, appeals of the assessee(s) in ITANos.176 & 177/Ind/2019 are dismissed as withdrawn.

Order pronounced as per Rule 34 of the I.T.A.T. Rules 1963 on 05.07.2021.

Sd/-

(MANISH BORAD)  
ACCOUNTANT MEMBER

Sd/-

(MADHUMITA ROY)  
JUDICIAL MEMBER

दिनांक /Dated :05.07. 2021  
Patel/PS

Copy to: The Appellant/Respondent/CIT concerned/CIT(A)  
concerned/ DR, ITAT, Indore/Guard file.

By Order,  
Asstt.Registrar, I.T.A.T., Indore