

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JM & DR. A. L. SAINI, AM

आयकरअपीलसं./ITA No's.70 to 72/SRT/2019

(निर्धारणवर्ष / Assessment Years: (2010-11, 2012-13 & 2013-14)

(Virtual Court Hearing)

Padmaben D Patel, Flat No.503, Royal Twins, Part-1, Daman Road, Chala, Vapi.	V s.	The Income Tax Officer, Ward-7, Vapi.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AXVPP 8183 H		
(Assessee)		(Respondent)

Assessee by : Shri Mehul Shah - CA

Respondent by : Shir S.R.Meena – Sr.DR

सुनवाईकीतारीख/ Date of Hearing : 29/07/2021

घोषणाकीतारीख/Date of Pronouncement: 29/07/2021

आदेश / O R D E R

PER BENCH:

Captioned three appeals filed by the assessee pertaining to Assessment Years 2010-11, 2012-13 & 2013-14, are directed against the common order passed by the Id.Commissioner of Income Tax(Appeals), Valsad dated 12.12.2018.

2. At the outset itself, we note that Shri Mehul Shah, CA appeared on behalf of the assessee has submitted that assessee has opted for the benefit of the “**Direct Tax Vivad Se Vishwas Act, 2020**”. He further submitted that Form-3 is still awaited, therefore a conditional order may be passed by the Tribunal. The Ld.Counsel, prayed for withdrawal of these three appeals to which, the learned Departmental Representative did not raise any objection.

3. We have heard both the parties and we note that the assessee has opted for the benefit of ‘**Vivad Se Vishwas Scheme**’ and also noted that Form-3 is still awaiting, however, Ld.Counsel has prayed for withdrawal of these three appeals by passing conditional order, that in any event assessee’s application is rejected under the Vivad Se Vishwas Scheme, then order of the Tribunal may be recalled. The

Ld.Sr.DR for the Revenue did not have any objection if the said appeals are withdrawn by the assessee. Consequently, we treat these appeals as withdrawn.

4. We further make it clear that if the assessee's application under Vivad Se Vishwas Scheme has not been settled by the Department, then assessee shall be free to move this Tribunal an application praying for recalling this order, then this order may be recalled.

5. In the result, these three appeals of the Assessee (in ITA No.70/SRT/2019 for A.Y. 2010-11, ITA No.71/SRT/2019 for A.Y. 2012-13 and in ITA No.72/SRT/2019 for the AY.2013-14 are dismissed as withdrawn.

Order is pronounced at the time of hearing of appeal on 29/07/2021 in the Virtual Court of hearing.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Surat /दिनांक/ Date: 29/07/2021 /sgr

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr.CIT
5. DR/AR, ITAT, Surat
6. Guard File

Sd/-
(Dr. A.L. SAINI)
ACCOUNTANT MEMBER

By Order

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Assistant Registrar/Sr. PS/PS
ITAT, Surat