

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH, RAIPUR**

**BEFORE SHRI PRADIP KUMAR KEDIA, HON'BLE ACCOUNTANT MEMBER &  
SHRI N.K. CHOUDHRY, HON'BLE JUDICIAL MEMBER**

**I.T.A. No. 194/RPR/2016  
(Asst. Year : 2009-10)**

M/s. Shri Sai Construction vs. DCIT, Circle,  
Company, Plot No.3, Indira Korba.  
Commercial Complex,  
T.P.Nagar, Korba, Korba (CG)

PAN No. ABHFS 4008 C (Applicant) (Respondent)

Assessee by : Shri Naresh Chandra Gupta, Adv.  
Department by : Shri Sanjay Kumar, Ad.CIT DR

Date of hearing : 28/07/2021.  
Date of pronouncement : 28/07/2021.

**ORDER**

**Per N.K. Choudhry, Judicial Member:**

This appeal has been preferred by the assessee against the order dated 30/03/2016 impugned herein passed by the Ld. Commissioner of Income Tax (Appeals) [for short, "Ld. Commissioner"], Bilaspur u/sec. 250(6) of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for the A.Y. 2009-10.

**2.** The assessee has preferred an application under consideration dated 30/06/2021 for withdrawal of the appeal.

**3.** During the course of hearing, Id. counsel for the assessee has submitted that since assessee has availed the immunity scheme i.e.

Vivad Se Vishwas under the Direct Tax Vivad se Vishwas Act, 2020 and the Income Tax Department has issued Form No.3, dated 13/03/2021 in response to the application filed by the assessee under the scheme, therefore appeal of the assessee may be allowed to be dismissed as withdrawn with liberty to seek recall of the order in case any unforeseen circumstances would arise in future.

**4.** The Ld. DR raised no objection, if the appeal of the assessee is allowed to be dismissed as withdrawn.

**5.** Having heard both the parties and perused the application for withdrawal of the appeal and Form No.3 (Copy already on record) issued by the Department. Considering the facts and circumstances of the case, the appeal of assessee is liable to be dismissed as withdrawn with liberty to seek recall of the order as prayed for in accordance with law, hence ordered accordingly.

**6.** In the result, appeal of the assessee stands dismissed as withdrawn.

Order Pronounced in open Court on this 28<sup>th</sup> day of July, 2021.

Sd/-  
**(PRADIP KUMAR KEDIA)**  
**Accountant Member**

sd/-  
**(N.K. CHOUDHRY)**  
**Judicial Member**

**Dated: 28<sup>th</sup> July, 2021.**

**vr/-**

*Copy to:*

1. *The Assessee - M/s. Shri Sai Construction Company, Plot No.3, Indira Commercial Complex, T.P.Nagar, Korba, Korba.*
2. *The Revenue - DCIT, Circle, Korba.*
3. *Ld. CIT(A), Bilaspur (CG).*
4. *CIT, Bilaspur (CG).*
5. *The D.R., Raipur.*
6. *Guard file.*

By order

Sr. Private Secretary,  
ITAT, Raipur (On tour).