

**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. 89/RPR/2019
(Asst. Year : 2014-15)**

Devi Dayal Agrawal,
M/s. Agrawal Trading
Company, Station Road,
Raipur.

vs. Pr. CIT-1, Raipur.

PAN No. AEDPG 9973 R
(Applicant)

(Respondent)

Assessee by : Shri Veekaas S. Sharma, AR.
Department by : Shri R.K. Singh, CIT DR

Date of hearing : 29/07/2021.
Date of pronouncement : 29/07/2021.

ORDER

Per N.K. Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 28/03/2019 impugned herein passed by the Ld. Principal Commissioner of Income Tax-1 [for short, "Ld. Commissioner"], Raipur u/sec. 263(1) of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for the A.Y. 2014-15.

2. The Assessee has preferred an application under consideration dated 29/07/2021 for withdrawal of the appeal.

3. During the course of hearing, Id.AR 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 04/12/2020 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application filed by the Assessee under the scheme, therefore appeal of the Assessee may be allowed to be dismissed as withdrawn with liberty to seek recall of the order in case any unforeseen circumstances would arise in future.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 DR raised no objection, if the appeal of the Assessee is allowed to be dismissed as withdrawn.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 Considering the facts and circumstances of the case, the appeal of Assessee is liable to be dismissed as withdrawn with liberty to seek recall of the order as prayed for in accordance with law, hence ordered accordingly.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 In the result, appeal of the Assessee stands dismissed as withdrawn.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 29th day of July, 2021.

Sd/-
(PRADIP KUMAR KEDIA)
Accountant Member

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

Dated: 29th July, 2021.

vr/-

Copy to:

- 1. The Assessee - Devi Dayal Agrawal, M/s. Agrawal Trading Company, Station Road, Raipur.*
- 2. The Revenue - Pr.CIT-1, Raipur.*
- 3. The D.R., Raipur.*
- 4. Guard file.*

By order

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