

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT
(Through Virtual Court)
BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
& MS. MADHUMITA ROY, JUDICIAL MEMBER**

S. No.	Appeal	A.Y.	Appellant (PAN NO.)	Respondent	A.R.(Shri)
1.	ITA No. 41/Rjt/2020	2011-12	Gitaben Garasondiya (APEPG3586Q)	ITO Ward-2(1)(2), Rajkot	S. G. Bhuptani
2.	ITA No. 122/Rjt/2019	2008-09	Jay Ganesh Auto Centre (AACFJ9163F)	DCIT Circle-3(1), Rajkot	D. D. Shah

प्रत्यर्थी की ओर से / Respondent by :	Shri S. S. Rathi, Sr. DR
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सुनवाई की तारीख / Date of Hearing	03/08/2021
घोषणा की तारीख /Date of Pronouncement	05/08/2021

आदेश/ORDER

PER BENCH:

The concerned two appeals filed by same assessee arise from order of the CIT(A), in proceedings under Income Tax Act, 1961; in short “the Act”.

2. The assessee filed written submissions to withdraw the appeals on the ground that they have opted to avail benefits of Vivad se Vishwas Scheme, 2020 and in their submissions the assessee have also enclosed the copies Form No. -3 issued by the Pr. CIT of Income Tax for approving the applications filed by the assessee under the Vivad se Vishwas Scheme, 2020. When the matter was called for hearing, the ld. counsels for the assessee at the outset have submitted that they do not want to pursue the said appeals since their applications under Vivad se Vishwas Scheme, 2020 have been approved by the Income Tax Department and requested that their applications for withdrawal of appeals may please be granted.

3. The ld. Departmental Representative for the Revenue stated that he has no objection to withdraw the appeals in the circumstances narrated on behalf of the assessee.

4. We have considered the submissions and applications of the assesseees for withdrawal of the appeals as their applications have been approved under Vivad se Vishwas Scheme, 2020. A reference has been made in sub-Section (2) & (3) of Section 4 of Direct Tax Vivad se Vishwas Scheme, 2020 for the purpose of withdrawal of appeal. In the light of the provision made in the scheme and after considering the material on record, the aforesaid requests for withdrawal of appeals of the assesseees to avail the VSV Scheme, 2020 in accordance with law is allowed. However, in case, any issue is remained un-resolved under the said scheme, then, the assesseees will be at liberty to file the Miscellaneous Applications to recall this order to restore the original appeals within the time limit provided in the act.

5. In the result, all captioned appeals of the same assesseees are dismissed as withdrawn.

This Order pronounced in Open Court on	05/08/2021
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Sd/-

(WASEEM AHMED)

ACCOUNTANT MEMBER

Ahmedabad: Dated 05/08/2021

TANMAY

TRUE COPY

आदेश की प्रतिलिपि अद्येषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue 2. आवेदक / Assessee 3. संबंधित आयकर आयुक्त / Concerned CIT 4. आयकर आयुक्त-अपील / CIT (A) 5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad 6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, राजकोट / ITAT, Rajkot