

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “SMC” BENCH  
(Conducted Through Virtual Court)  
**Before: Shri Mahavir Prasad, Judicial Member**  
**And Shri Amarjit Singh, Accountant Member**

Sl. No.	Appeal ITA	A.Y.	Appellant	Respondent	A.R.	D.R.
1	954/Ahd/2018	2015-16	Jignesh Dineshbhai Pavasiya (AM0PP6643A)	ITO, Wd-1(2), Bhavnagar	Shri Mehul K. Patel	Dr. Shyam Prasad
2	54/Ahd/2019	2010-11	Bela Rakesh Shah (AJFPS4799E)	ITO, Wd-3(1)(1), Baroda	Shri S.N. Divetia	Dr. Shyam Prasad

Date of hearing : 30-07-2021  
Date of pronouncement : 30-07-2021

**आदेश/ORDER**

**PER BENCH:-**

These two appeals filed by different 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 Id. Departmental Representative for the Revenue stated that he has no objection to withdraw the appeals in the circumstances narrated on behalf of the assesseees.

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, both the appeals filed by different assesseees are dismissed as withdrawn.

Order pronounced in the open court on 30-07-2021

**Sd/-**  
**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER**  
**Ahmedabad : Dated 30/07/2021**

**Sd/-**  
**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद