

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

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
& SHRI PAWAN SINGH, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 121/RPR/2019)

(निर्धारण वर्ष / Assessment Year : 2013-14)

Smt. Pratibha A Harishchandra Anugrah, Near Shilp Sagar Apartment, Maitrikunj, Risali, Bhilai (C.G.) Pin: 490006	बनाम/ Vs.	Asst. Commissioner of Income Tax 1 (1), 32/32 Bungalows, Amdi Nagar, Hudco, Bhilai (CG) Pin : 490023
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABHPPH0348E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri S. R. Rao, Advocate
प्रत्यर्थी की ओर से/Respondent by :	Shri Ajit Kumar Laskar, DR

सुनवाई की तारीख / Date of Hearing	12/08/2021
घोषणा की तारीख /Date of Pronouncement	12/08/2021

आदेश/O R D E R

PER BENCH:

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals), Raipur ('CIT(A)' in short), dated 03.12.2018 arising in the penalty order dated 26.04.2017 passed by the Assessing Officer (AO) under s. 271(1)(c) of the Income Tax Act, 1961 (the Act) concerning AY 2013-14.

2. The captioned assessee has sought to withdraw the appeal listed above on the ground that assessee has opted to avail benefits of 'Vivad se Vishwas Scheme, 2020' (VSV). When the matter was called for

hearing, the ld. counsel for the assessee at the outset has submitted that he does not seek to pursue the said appeal owing to exercise of option for availing VSV Scheme and consequently requested that his application for withdrawal of appeal may please be granted. Reference was also made to written requests in this regard.

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

4. In the light of written/oral request made on behalf of the captioned assessee, the appeal is dismissed as withdrawn. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any bonafide reasons, then the assessee concerned will be at liberty to seek restoration of original appeal for hearing before ITAT in accordance with law.

5. In the result, the captioned appeal is dismissed as withdrawn.

This Order pronounced in Open Court on 12/08/2021

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER
Raipur: Dated 12/08/2021

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

True Copy

S. K. SINHA

आदेश की प्रतिलिपि अग्रेषित / 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, रायपुर /
DR, ITAT, RAIPUR
6. गार्ड फाइल / Guard file.

By order,

Sr. Private Secretary
ITAT, Raipur (on Tour)