

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ
IN THE INCOME TAX APPELLATE TRIBUNAL,
" SMC" BENCH, AHMEDABAD
(CONDUCTED THROUGH VIRTUAL COURT AT AHMEDABAD)

BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT
And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 705/AHD/2019
निर्धारण वर्ष/Asstt. Year: 2015-2016

Sonal Alpeshkumar Barot, 14, Harivilla Bungalows, Opp. New High Court, Ghatlodiya, Ahmedabad. PAN: ANIPB2895F	Vs.	I.T.O., Ward-4(2)(5), Ahmedabad.
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(Applicant)		(Respondent)
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Assessee by :	Shri Ankit Talsania, A.R
Revenue by :	Shri R.R. Makwana, Sr.D.R

सुनवाई की तारीख / **Date of Hearing** : **10/08/2021**
घोषणा की तारीख / **Date of Pronouncement**: **17/08/2021**

आदेश/ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the Assessee against the order of the Learned Commissioner of Income Tax(Appeals)-4, Ahmedabad, dated 27/02/2019 arising in the matter of assessment order passed under s.143(3) of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2015-2016.

2. When the matter was called for hearing, it is noticed that the assessee has filed a letter dated 13/07/2021 stating that the assessee wants to resolve the issue with the department by availing the benefit under Vivad Se Vishwas Scheme, and therefore the appeal of the Assessee required to be withdrawn in terms of scheme. The assessee has filed copy of form no. 3 being the certificate issue under section 5(1) of the Direct Tax Vivad Se Vishwas Act, 2020. The Ld. DR had no objection if the appeal of the Assessee is treated to be withdrawn in terms of the scheme opted by the assessee.

3. In the light of the above submission made by the assessee, we find no reason to keep the appeal pending of the Assessee before the Tribunal. Accordingly the appeal of the Assessee stands dismissed. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any *bona-fide* reasons, then the assessee will be at liberty to seek restoration of original appeal for adjudication before the ITAT in accordance with law.

4. In the result, the appeal of the Assessee is **dismissed under VSV Scheme.**

Order pronounced in the Court on 17/08/2021 at Ahmedabad.

**Sd/-
(RAJPAL YADAV)
VICE PRESIDENT**

**Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER**

Ahmedabad; Dated 17/08/2021
Manish

(True Copy)
17/08/2021