

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI R.S.SYAL, VP AND  
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No. 398/PUN/2018

निर्धारण वर्ष / Assessment Year : 1992-93

Late Shri Ganeshmal Munilal Gundesha  
Through L/H Smt. Sushilaben G. Gundesha,  
54, B-Ward, Gujari,  
Kolhapur.  
PAN : ABYPG2884P

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,  
Ward-1(1), Kolhapur.

.....प्रत्यर्थी / Respondent

Assessee by : Withdrawal Application

Revenue by : Shri Sudhendu Das

सुनवाई की तारीख / Date of Hearing : 14.09.2021

घोषणा की तारीख / Date of Pronouncement : 15.09.2021

**आदेश / ORDER**

This appeal preferred by the assessee emanates from the order of the Ld. CIT(Appeal)-1, Kolhapur dated 27.12.2017 for the assessment year 1992-93 as per the grounds of appeal on record.

2. The assessee by filing letter dated 30.08.2021 submitted that he wants to withdraw the appeal in light of the assessee opting for resolution under the provisions enumerated in the Direct Tax Vivad Se Vishwas Act, 2020 (the VSV Act) and has filed withdrawal application along with Form-3 in this regard.

3. The Ld. DR has no objection in case the assessee wish to withdraw the appeal. Hence, we permit the withdrawal. Appeal of assessee is dismissed being withdrawn.

4. In the result, **appeal of the assessee is dismissed as withdrawn.**

Order pronounced on 15<sup>th</sup> day of September, 2021.

Sd/-  
**R.S.SYAL**  
**VICE PRESIDENT**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 15<sup>th</sup> September, 2021.  
SB

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeal)-1, Kolhapur.
4. The Pr. CIT-1, Kolhapur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	14.09.2021	Sr.PS/PS
2	Draft placed before author	14.09.2021	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		