

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD
(Conducted through Virtual Court)
BEFORE SHRI RAJPAL YADAV, VICE-PRESIDENT
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

ITA No.1178 and 3356/Ahd/2014
निर्धारण वर्ष/ Asstt.Year : 2009-10 and 2011-12

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| The Karamsad Urban Co-op Bank Ltd. Bazar Road Nr.Mahadev Temple At & Post : Karamsad 388 325 Tal. & Dist. Anand. PAN : AAAAP 4724 F | vs. | ITO, Ward-2 Ahmedabad. |
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| (Applicant) | | (Responent) |
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| Assessee by : | Shri H.V. Doshi, AR |
| Revenue by : | Shri S.S.Shukla, Sr.DR |

मुनवाई की तारीख/Date of Hearing : 27/09/2021
घोषणा की तारीख /Date of Pronouncement: 27/09/2021

आदेश/ORDER

PER BENCH:

The above two appeals filed by the assessee arise from orders of the Commissioner of Income Tax (Appeals)-IV, Baroda dated 6.1.2014 and 8.9.2014 passed in respect of above two assessment years

2. When the matter was called for hearing, it is noticed that the assessee's counsel Shri H.V. Doshi, has filed a letter stating that since assessee has opted for settlement of issue under Direct Tax Vivad Se Vishwas Act, 2020 it wants to withdraw both the above appeals. Along with the letter, the counsel has also filed copy of form no.3 issued by the designated authority for settlement of issue under the

said Act. In view of this, the ld.counsel for the assessee seeks withdrawal of the above two appeals pending before the Tribunal so as to avail benefit under scheme. The ld.DR has no objection if the appeals of the assessee are treated to be withdrawn in terms of scheme opted by the assessee.

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

4. In the result, the appeals of the assessee are dismissed as withdrawn under VSV scheme.

Order pronounced in the Court on 27th September, 2021 at Ahmedabad.

**Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

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