

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD
(Convened through Virtual Court)
BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
& MS. MADHUMITA ROY, JUDICIAL MEMBER

S. No.	Appeal	A.Y.	Appellant (PAN NO.)	Respondent	A.R.(Shri)
1.	ITA No. 382/Ahd/2020	2013-14	M/s. Lupin Enterprise (AAEFL3622P)	ACIT Central Circle-2(1), Ahmedabad	G. K. Chokshi & Urvashi Sodhan

Revenue by :	Shri R. R. Makwana, Sr. DR
---------------------	----------------------------

सुनवाई की तारीख / Date of Hearing	23/09/2021
घोषणा की तारीख / Date of Pronouncement	28/09/2021

आदेश/ORDER

PER MADHUMITA ROY, JM:

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals)-12, Ahmedabad ('CIT(A)' in short), dated 12.03.2019 arising in the penalty order dated 28.03.2019 passed by the JCIT(OSD), Central Circle-1, Baroda under Section 271(1)(c) of the Income Tax Act, 1961 (the Act) concerning AY 2013-14.

2. When the matter was called for hearing, it is pointed out to the Bench that the assessee has filed declaration and undertaking in Form No. 1 as per provisions of the Direct Tax Vivad Se Vishwas Act, 2020 for availment of the benefit under the scheme. In view of this, the Ld. Counsel for the assessee submitted that assessee does not want to pursue the said appeal owing to exercise of option for availing VSV Scheme and it has complied with the requisite formalities, and sought permission for withdrawal of

appeal before the Tribunal. The Ld. Counsel has placed on record copy of Form No. 1 and 2.

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

4. In the light of written requests made on behalf of the captioned party, the appeal is dismissed as withdrawn.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 In the result, the captioned appeal is dismissed as withdrawn.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 on

28/09/2021

Sd/-

(WASEEM AHMED)

ACCOUNTANT MEMBER

Ahmedabad: Dated 28/09/2021

TANMAT

TRUE COPY

Sd/-

(MADHUMITA ROY)

JUDICIAL MEMBER

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

1. राजस्व / Revenue 2. आवेदक / Assessee 3. संबंधित आयकर आयुक्त / Concerned CIT. आयकर आयुक्त- अपील / CIT (A) 5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad 6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार

आयकर अपीलीय अधिकरण, अहमदाबाद ।