

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER**  
**And**  
**Ms MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./ITA Nos.1158-1159/AHD/2018  
निर्धारण वर्ष/Asstt. Years: 2013-2014 & 2014-2015

M/s. Lupin Enterprise, Green Heaven Campus, Near Banco Co., Padra Road, Vadodara.  <b>PAN: AAEFL3622P</b>	Vs.	D.C.I.T., Central Circle-1, Baroda.
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<b>(Applicant)</b>		<b>(Respondent)</b>
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Assessee by :	Shri S.N. Soparkar, Sr.Advocate with Shri Parin Shah, A.R
Revenue by :	Shri R.R. Makwana, Sr.D.R

सुनवाई की तारीख / **Date of Hearing** : **21/09/2021**  
घोषणा की तारीख / **Date of Pronouncement**: **23/09/2021**

**आदेश / ORDER**

**PER WASEEM AHMED, ACCOUNTANT MEMBER:**

The captioned two appeals have been filed at the instance of the Assessee against the order of the Learned Commissioner of Income Tax(Appeals)-12, Ahmedabad, dated 14/03/2018 arising in the matter of assessment order passed under s.143(3) r.w.s 147 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Years 2013-2014 & 2014-2015.

2. When the matter was called for hearing, it is noticed that the assessee has filed a letter dated 24/08/2021 stating that the assessee wants to resolve the issue with the department by availing benefit under Vivad Se Vishwas Scheme, and therefore the appeal of the Assessee required to be withdrawn in terms of scheme.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 The Ld.D.R has no objection if the appeal of the Assessee is treated to be withdrawn in terms of the scheme opted by the assessee.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 *bonafide* 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, both the appeals of the Assessee are **dismissed under VSV Scheme.**

**Order pronounced in the Court on 23/09/2021 at Ahmedabad.**

**Sd/-  
(MADHUMITA ROY)  
JUDICIAL MEMBER**

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

**(True Copy)**

Ahmedabad; Dated 23/09/2021  
*Manish*