

**IN THE INCOME TAX APPELLATE TRIBUNAL, JODHPUR BENCHES,
“SMC” JODHPUR
BEFORE: SHRI. N.K.SAINI, VICE PRESIDENT**

ITA No.169/Jodh/2018
Assessment Year : 2013-14

Sh Lalit Kumar, HUF, 1-G-9, Jawahar Nagar, Sri Ganganagar	Vs.	The ACIT, Central Circle, Bikaner
PAN NO:AAAHL1711P		
Appellant		Respondent

Assessee by : Smt. Shivangi Samdhani, CA
Revenue by : Smt. Mohisha, JCIT DR

Date of Hearing : 27.09.2021
Date of Pronouncement : 27.09.2021

आदेश/Order

This is an appeal by the Assessee against the order dt. 02/02/2018 of Ld. CIT(A)-4, Jaipur.

2. The Ld. Counsel for the Assessee has furnished an application dt 21.9.2021 for withdrawal of this appeal stating therein as under:

“Date: 21st September, 2021

To

*Assistant Registrar,
Jodhpur*

Subject: Lalit Kumar' HUF, ITA No: 169/JODH/2018, A.Y.2013.-14

Hon'ble Sir,

It is most humbly submitted that the quantum appeal of the assessee for A.Y. 2013-14 is pending before the Hon'ble Bench in ITA No: 169/JODH/2018.

It is submitted that the Hon'ble Finance Minister in her budget speech of 2020 announced a dispute resolution scheme Vivad Se Vishwas. The scheme was formulated into The Direct Tax Vivad Se

Vishwas Act, 2020 (DTVSV) on 17th March, 2020. The Act provides that any assessee whose appeal was pending as on 31st January, 2020 can settle his dispute by filing a declaration u/s 4(1) of DTVSV in Form-1 and Form-2.

The above mentioned appeal was pending as on 31st January, 2020. The appeal has not been decided till date, and therefore, the assessee is eligible for opting the scheme.

The assessee filed declaration in Form-1 and Form-2 on 03-11-2020 before the Designated Authority. On 31-01-2021, the assessee received Form-3 i.e. Form for Certificate u/s 5(1) of DTVSV from Designated Authority.

Section 4(2) of DTVSV, provides that where declaration has been filed by the assessee the appeal shall be deemed to be withdrawn from the date on which Certificate u/s 5(1) of DTVSV is issued by the Designated Authority. Hence, in the present case, the appeal of the assessee stands withdrawn on 31-01-2021.

In view of above you are requested to kindly treat the appeal of the assessee to be withdrawn and necessary action may please be taken.”

Submitted most respectfully,

For Lalit Kumar HUF”

3. During the course of hearing the Ld. Counsel for the Assessee submitted that since the assessee has availed the immunity scheme i.e; Vivad Se Vishwas and the Income Tax Department has since issued Form 3, in response to the application filed by the assessee, under section 5(1) of the Direct Tax Vivad se Vishwas Act, 2020, therefore the appeal of the assessee may be allowed to be withdrawn.

4. The Ld. DR did not object if appeal of the assessee is dismissed as withdrawn.

5. In view of the above the appeal of the assessee is dismissed as withdrawn.

6. In the result, appeal of the assessee is dismissed.

(Order pronounced in the open Court on 27.09.2021)

Sd/-

**(N.K. SAINI)
VICE RESIDENT**

rkk

Date: 27.09.2021

Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, Jodhpur 6. Guard File