

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH
(Conducted Through Virtual Court)
Before: SHRI MAHAVIR PRASAD, JUDICIAL MEMBER
And SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

S. No.	ITA/IT(SS)A No.	A.Y.	Appellant (PAN NO.)	Respondent	A.R.	D.R.
1.	2007/Ahd/2018	2013-14	Shri Chhogaram Hemaram Choudhary (ADKPC3821E)	DCIT Circle-(2), Bhavnagar	Mukund Bakshi	Purushottam Kumar

Date of hearing : 13-10-2021
Date of pronouncement : 25-10-2021

आदेश/ORDER

PER AMARJIT SINGH, AM:-

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals)-6, Ahmedabad ('CIT(A)' in short), dated 16.07.2018 arising in the assessment order dated 12.12.2017 passed by the DCIT, Circle-2, Bhavnagar under Section 143(3) r.w.s. 148 of the Income Tax Act, 1961 (the Act) concerning AY 2013-14.

2. The assessee filed written submission to withdraw the appeal on the ground that he has opted to avail benefits of Vivad se Vishwas Scheme, 2020 and in his submission the assessee has also enclosed the copies Form No. -3 issued by the Pr. CIT of Income Tax for approving the application filed by the assessee under the Vivad se Vishwas Scheme, 2020. When the matter was called for hearing, the Id. counsels for the assessee at the outset have submitted that he does not want to pursue the said appeals since their applications under Vivad se Vishwas Scheme, 2020 has been approved by the Income Tax Department and requested that his application for withdrawal of appeal may please be granted.

3. The Id. 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. We have considered the submissions and application of the assessee for withdrawal of the appeal as his application has been approved under Vivad se Vishwas Scheme, 2020. A reference has been made in sub-Section (2) & (3) of Section 4 of Direct Tax Vivad se Vishwas Scheme, 2020 for the purpose of withdrawal of appeal. In the light of the provision made in the scheme and after considering the material on record, the aforesaid requests for withdrawal of appeals of the assessee to avail the VSV Scheme, 2020 in accordance with law is allowed. However, in case, any issue is remained un-resolved under the said scheme, then, the assessee will be at liberty to file the Miscellaneous Applications to recall this order to restore the original appeals within the time limit provided in the act.

5. In the result, the captioned appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open court on 25-10-2021

**Sd/-
(MAHVIR PRASAD)
JUDICIAL MEMBER**

**Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER**

Ahmedabad: Dated 25/10/2021 TRUE COPY

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

1. Assessee 2. Revenue 3. Concerned CIT 4. CIT(A) 5. DR, ITAT, Ahmedabad 6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद