

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “SMC” BENCH**

**(BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER
& SHRI AMARJIT SINGH, ACCOUNTANT MEMBER)**

[Through Virtual Court]

**ITA. No: 521/Ahd/2019
(Assessment Years: 2015-16)**

Dipti Alpesh Shah 101, Riya Residency, B/h. Sharan Flat, Jivraj Mehta Hospital Road, Vasna, Ahmedabad-380007		The Income-tax Officer, Ward-4(2)(1), Ahmedabad
PAN No. ADIPD9018Q		
(Appellant)		(Respondent)

**Appellant by : Shri S.N. Divetia, A.R.
Respondent by : Shri R. R. Makwana, Sr. D.R.**

(आदेश)/ORDER

Date of hearing : 28 -10-2021
Date of Pronouncement : 29 -10-2021

PER MAHAVIR PRASAD, J.M.

1. This appeal filed by assessee arise from order of the Ld. CIT(A), Ahmedabad, in proceedings under the Income Tax Act 1961; in short “the Act”.

2. The assesses filed written submissions to withdraw the appeal on the ground that they have opted to avail benefits of Vivad se Vishwas Scheme, 2020 and in their submissions the assessee have also enclosed the copies form no.-3 issued by the Pr. CIT of Income Tax for approving the applications filed by the assessee under the Vivad se Vishwas Scheme, 2020. When the matter was called for hearing, the Ld. Counsels for the assesses at the outset have submitted that they do not want to pursue the said appeals since their applications under Vivad se Vishwas Scheme, 2020 have been approved by the Income Tax Department and requested that their applications for withdrawal of appeal may please be granted.
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. We have considered the submissions and applications of the assessee for withdrawal of the appeal as their applications have 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 appeal of the assessee to avail the VSV Scheme, 2020 in accordance with law are 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 Application to recall this order to restore the original appeal within the time limit provided in the act.

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 In the result, appeal filed by assessee is dismissed as withdrawn.

Order pronounced in Open Court on 29 - 10- 2021

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER True Copy
Ahmedabad: Dated 29 /10/2021

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.
5. The DR., ITAT, Ahmedabad.
6. Guard File.

By ORDER

Deputy/Asstt.Registrar
ITAT,Ahmedabad