

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT

BEFORE SHRI PAWAN SINGH, JM & DR. A.L.SAINI, AM

आयकरअपीलसं./ITA No.442/SRT/2019

(निर्धारणवर्ष / Assessment Year: (2012-13)

(Virtual Court Hearing)

M/s Sunsil Plot No.5308, GIDC Industrial Estate, Ankleshwar, Dist. Bharuch-393 002	V s.	Assistant Commissioner of Income Tax, Circle-2, Baruch
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAKFS 6619 K		
(Appellant)		(Respondent)

Assessee by : Ms. Kinjal V Shah, C.A

Respondent by : Shri Deependra Kumar– Sr.DR

सुनवाईकीतारीख/ **Date of Hearing** : **01/11/2021**

घोषणाकीतारीख/**Date of Pronouncement** : **01/11/2021**

आदेश / ORDER

PER DR. A. L. SAINI, ACCOUNTANT MEMBER:

Captioned appeal filed by the assessee pertaining to assessment year 2012-13, is directed against the order passed by the learned Commissioner of Income Tax(Appeals)-2 Vadodara dated 17.07.2019, which in turn arises out of an assessment order passed by the Assessing Officer u/s 143(3) of the Income Tax 1961, dated 27.02.2015.

2. We have heard Ld. Authorized Representative for the assessee and note that assessee's appeal in ITA No.442/SRT/2019, for assessment year 2012-13, which is listed for hearing today i.e. on 01.11.2021, Ld. AR for the assessee informs the Bench by way of letter dated 30.10.2021 that assessee has already filed an application in Form No.1 and 2 for settlement of its case under the Vivad se Vishwas Scheme 2020. The assessee's application under Vivad Se Vishwas Scheme, for ITA No.442/SRT/2019 has been approved by the Ld.PCIT, Vadodara-1, bearing Certificate No.131756250080121 dated 08.01.2021, which is also placed before the Bench. The Assessee prayed for withdrawal of the appeal to which, the learned Departmental Representative did not raise any objection.

3. We have gone through FORM-3 filed by the assessee to obtain the benefit of 'Vivad Se Vishwas Scheme' and noted that appeal of the assessee is dismissed as withdrawn with liberty to the assessee as well as to the Revenue that in case, if the application preferred by the assessee under VSV-2020 does not get finally settled for any reason whatsoever, then both the parties are at liberty to prefer Miscellaneous Application before this Tribunal for restoration of this appeal and in such event, the appeal shall be restored. The Assessing Officer is directed to pass consequential order as per CBDT Circular No.3/2021 dated 04.03.2021.

4. In the result, appeal of the assessee is dismissed as withdrawn.

Order is pronounced at the time of hearing of appeal on Monday, 1st November, 2021 in the Virtual Court of hearing.

(PAWAN SINGH)
JUDICIAL MEMBER

Surat/दिनांक/ Date:01/11/2021
Dkp, Outsourcing Sr.P.S.

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr.CIT
5. DR/AR, ITAT, Surat
6. Guard File

(Dr. A.L. SAINI)
ACCOUNTANT MEMBER

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Surat