

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"SMC" BENCH, AHMEDABAD**  
*(Conducted through Virtual Court)*  
**BEFORE SHRI RAJPAL YADAV, VICE-PRESIDENT**  
**AND**  
**SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

**ITA No.813/Ahd/2019**  
निर्धारण वर्ष/ Asstt.Year : 2011-12

Ambalal Parbhudas Patel Mota Pore Nadiad. PAN : AUZPP 5882 A	Vs.	ITO, Ward-2(1)(3) Ahmedabad.
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(Applicant)	(Responent)
Assessee by :	Withdrawal Application
Revenue by :	Shri Kamlesh Makwana, Sr.DR

सुनवाई की तारीख/Date of Hearing : 12/11/2021  
घोषणा की तारीख /Date of Pronouncement: 16/11/2021

**आदेश/ORDER**

**PER RAJPAL YADAV, VICE-PRESIDENT:**

The above appeal filed by the assessee arises from order of the Commissioner of Income Tax (Appeals)-2, Vadodara dated 11.3.2019 for assessment year 2011-12.

2. When the matter was called for hearing, it is noticed that the assessee has filed a letter dated 5.10.2021 enclosing therewith copy form no.3 issued by the designated authority for settlement of issue under Direct Tax Vivad Se Vishwas Act, 2020. The same is taken on record. In view of this, the assessee seeks withdrawal of the above appeal pending before the Tribunal so as to avail benefit under scheme. The Id.DR has no objection if the appeal of the assessee is treated to be withdrawn in terms of scheme opted by the assessee.

3. In the light of the above submission made by assessee, we find no reason to keep pending appeal 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 reasons, then the assessee will be at liberty to seek restoration of original appeal for adjudication before ITAT in accordance with law.

4. In the result, the appeal of the assessee stands dismissed under VSV scheme.

**Order pronounced in the Court on 16<sup>th</sup> November, 2021 at Ahmedabad.**

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

**Sd/-  
(RAJPAL YADAV)  
VICE-PRESIDENT**