

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ 'बी' अहमदाबाद
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD

(through web-based video conferencing platform)

BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT
AND SHRI WASEEM AHMED, ACCOUNTANT MEMBER

ITA No. 140/Ahd/2019
Assessment Years : 2010-11

Shri Dipen Kanaiyalal Dudhiya, 401, Sandipani Flat, Nr. Som Lalit School, Kailashnagar Soc., Navrangpura, Ahmedabad - 380009 PAN : ACNPD 0251 D	Vs	Income Tax Officer, Ward 1(3)(1), Ahmedabad
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :		Withdrawal application
Revenue by :		Shri Kamlesh Makwana, Sr DR

सुनवाई की तारीख/Date of Hearing : 11/11/2021
घोषणा की तारीख /Date of Pronouncement: 17/11/2021

आदेश/ORDER

PER RAJPAL YADAV, VICE PRESIDENT :

The assessee is in appeal before the Tribunal against the order of the learned Commissioner of Income-Tax (Appeals)-6, Ahmedabad dated 12th December 2018 passed for Assessment Year 2010-11.

2. At the time of hearing before us, none appeared on behalf the assessee. However, vide application dated 30th October 2021, the assessee submitted that he has opted to avail the benefits of "Vivad Se Vishwas Scheme 2020" and also submitted that has received Certificate in Form No.3 from Designated Authority under Section 5(1) of the Direct Tax Vivad Se Vishwas Act, 2020. Copy of the Form No.3 is placed on record before the Tribunal in this regard. An application dated 30.10.2021 requesting for withdrawal of appeal under the said scheme is also placed on record.

3. The learned Departmental Representative, on the other hand, submitted that he has no objection to the withdrawal of appeal in the circumstances narrated on behalf of the assessee.

4. We have considered the submission and application of the assessee for withdrawal of the appeal under the scheme "Vivad se Vishwas". In the light of aforesaid request made by the assessee, the appeal of the assessee is dismissed as withdrawn. However, in the event, the assessee fails to avail the benefit of Vivad se Vishwas Scheme for any bonafide reasons, then the assessee will be at liberty to seek restoration of original appeal for hearing before ITAT in accordance with law.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the Court on 17th November 2021 at Ahmedabad.

Sd/-

(WASEEM AHMED)
ACCOUNTANT MEMBER
Ahmedabad, Dated 17/11/2021

z

Sd/-

(RAJPAL YADAV)
VICE-PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधिअधिकरण अपीलीय आयकर , /DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण
ITAT, Ahmedabad