

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. 1576/Ahd/2019  
Assessment Years : 2014-15

DCIT, B.K. Circle, Palanpur	Vs	Ashishkumar Shashikant Doshi, Mahavir Society, Swastik Building, Main Road, Near City Police Station, Deesa-385535 PAN : AFQPS 1238 F
<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>
Revenue by :		Shri R.R. Makwana, Sr DR
Assessee by :		Shri Suresh Gandhi, AR

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 Revenue is in appeal before the Tribunal against the order of the learned Commissioner of Income-Tax (Appeals)-4, Ahmedabad dated 05.08.2019 passed for Assessment Year 2014-15.

2. We have heard the Learned Representatives of both the parties through video conferencing. Learned Counsel for the assessee, at the outset, submitted that assessee-company has opted to avail the benefits of "Vivad Se Vishwas Scheme, 2020" and also apprised the Bench that the assessee-company has received Form No.5 issued by the Principal Commissioner of Income Tax, Ahmedabad-3 in this regard, which is placed on record. In view of the above, learned Counsel for the assessee requested for withdrawal of the appeal in order to facilitate settlement of issue under Vivad Se Vishwas Scheme. When we asked the learned Departmental Representative about the factum of resolution of dispute opted by the assessee under the above scheme as averred

in the letter, the learned Departmental Representative did not dispute the same, but submitted that in case the assessee fails to avail the benefit, then the Revenue may be given liberty to restore its appeal pending before the Tribunal.

3. We have considered the submissions made by the learned Counsel for the assessee, requesting for withdrawal of appeal under "Vivad se Vishwas Scheme" along with Form No.5 placed on record. In the light of aforesaid request made by the assessee, we do not find any reason to keep the appeal pending before the Tribunal, hence, the appeal is dismissed as withdrawn for facilitating the assessee to settle the dispute under Vivad Se Vishwas Scheme. However, in the event, the assessee fails to avail the benefit of "Vivad se Vishwas Scheme" for any bonafide reason, then the Revenue will be at liberty to seek restoration of its original appeal for hearing before the ITAT in accordance with law.

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 In the result, the appeal of the Revenue is dismissed as withdrawn.

Order pronounced in the Court on 17<sup>th</sup> November 2021 at Ahmedabad.

Sd/-

Sd/-

**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER**

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

Ahmedabad, Dated 17/11/2021

*W*

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.

आदेशानुसार/ BY ORDER,

TRUE COPY

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

