

आयकर अपीलीय 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. 675/Ahd/2019
Assessment Years : 2010-11

Pushpaben Ashokkumar Patel, Through Legal Heir Ashokbhai P. Patel, 7/A, Ashish Society, Nr. Adarsh High School, Mehsana Road, Visnagar PAN: AMWPP 3145 K	Vs	Income Tax Officer, Patan Ward-5, Mehsana
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :		None
Revenue by :		Shri Kamlesh Makwana, Sr DR

सुनवाई की तारीख/**Date of Hearing** : 10/11/2021
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), Gandhinagar, Ahmedabad dated 05.03.2019 passed for Assessment Year 2010-11.

2. At the time of hearing before us, none appeared on behalf the assessee. However, vide application dated 27.10.2021, the learned Counsel for the assessee submitted that the assessee has opted to avail the benefits of "Vivad Se Vishwas Scheme 2020" and also submitted that the assessee has already received Form No.5, being the order for full and final settlement of tax arrears under the said Scheme, issued by the Principal Commissioner of Income Tax, Ahmedabad-3 in this regard, which is placed on record.

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

4. We have considered the submission of the assessee for withdrawal of the appeal under the Scheme "Direct Tax Vivad se Vishwas 2020". In the light of aforesaid request made by the learned Counsel on behalf of the assessee as also considering the Form No.5 submitted by the assessee towards the final settlement of tax arrears under Section 5(2) read with Section 6 of the Direct Tax Vivad Se Vishwas Act, 2020 (Form-5) issued by the PCIT, Ahmedabad-3, the appeal of the assessee is dismissed as withdrawn. However, in the event, the assessee fail 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 the 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 In the result, the appeal of the assessee is dismissed as withdrawn.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

W

Sd/-

(RAJPAL YADAV)
VICE-PRESIDENT

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

1. अपीलार्थी / The Appellant s
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