

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "ए" अहमदाबाद।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD

(through web-based video conferencing platform)

BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT
MEMBER AND MS. MADHUMITA ROY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No. 1978/Ahd/2017
Asstt.Year 2011-12

Income Tax Officer, Ward 1(2)(4), Ahmedabad	Vs	M/s Shital Omprakash Agrawal (HUF), A 2/2 Elite Co. Op. Housing Society, Near Dafnala, Opp. New Annexee, Shahibaug, Ahmedabad - 380004 PAN: AAMHS 8916 H
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आयकर अपील सं. / ITA No. 2284/Ahd/2017
Asstt.Year : 2011-12

M/s. Shital Omprakash Agrawal (HUF), A 2/2 Elite Co. Op. Housing Society, Near Dafnala, Opp. New Annexee, Shahibaug, Ahmedabad - 380004 PAN: AAMHS 8916 H	Vs	Income Tax Officer, Ward 1(2)(4), Ahmedabad
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
By Revenue :		Shri S.S. Shukla, Sr DR
By Assessee :		Withdrawal application

सुनवाई की तारीख/Date of Hearing : 12/11/2021
घोषणा की तारीख/Date of Pronouncement: 17/11/2021

आदेश/ORDER

PER PRADIP KUMAR KEDIA, AM:

These cross appeals by the Revenue and assessee are directed against common order of the learned Commissioner of Income-Tax (Appeals)-10, Ahmedabad dated 20.06.2017 for Assessment Year 2011-12.

2. At the time of hearing, it was brought to our notice that the assessee has filed two letters dated 07.07.2021 and 30.10.2021 seeking permission to withdraw the captioned appeals. In appeal No.2284/Ahd/2017 vide above letter dated 30-10-2021 the assessee has sought withdrawal of the appeal in view of opting for settlement of dispute under Vivad Se Vishwas Scheme 2020. Along with the letter, assessee has also filed copy of form No.3 issued by the Designated Authority in this behalf. Copies of these same are taken on record. Further, the assessee has also filed a letter 07.07.2021 stating that having opted for settlement of disputed tax under Vavad Se Vishwas Scheme 2020, due payment thereof has been paid under the said scheme. Assessee has filed copies of tax payment challan and also declaration filed on 31.01.2021. In view of the above, the assessee requested for withdrawal of both the appeals 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 above two letters, 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 both letters of the assessee for withdrawal of the appeals under the Scheme "Vivad se Vishwas". In the light of aforesaid requests made by the assessee, we do not find any reason to keep the above two pending before the Tribunal, hence, both the appeals are 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

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bonafide reason, then both the assessee and the Revenue will be at liberty to seek restoration of their respective original appeals for hearing before the ITAT in accordance with law.

4. In the result, both the appeals are dismissed as withdrawn under VSVS scheme.

Order pronounced in the Court on this 17th November, 2021.

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad, Dated 17/11/2021

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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 प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

True Copy

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./ Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद/ ITAT, Ahmedabad