

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “C” BENCH
(Conducted Through Virtual Court)
Before: Shri Mahavir Prasad, Judicial Member
And Shri Amarjit Singh, Accountant Member

ITA No. 1369/Ahd/2019
Assessment Year 2016-17

The DCIT, Circle-2(2), Ahmedabad (Appellant)	Vs	Alpesh Bhikhabhai Patel PAN: AGAPP3699Q (Respondent)
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Revenue by: Shri V.K. Singh, Sr. D.R.
Assessee by: Assessee’s Application

Date of hearing : 17-11-2021
Date of pronouncement : 18-11-2021

आदेश/ORDER

PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-

This revenue’s appeal for A.Y. 2016-17, arises from order of the CIT(A)-10, Ahmedabad dated 26-06-2019, in proceedings under section 143(3) of the Income Tax Act, 1961; in short “the Act”.

2. The assessee filed written submission to withdraw the appeal on the ground that it has opted to avail benefits of Vivad se Vishwas Scheme, 2020. When the matter was called for hearing, the Id. counsel for the assessee at the outset has submitted that he does not want to pursue the said appeal and requested that application for withdrawal of appeal may please be granted.

3. The Id. Departmental Representative for the Revenue stated that he has no objection to withdraw the 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. A reference has been made in sub-section (2) & (3) of section 4 of Direct Tax Vivad se Vishwas Scheme, 2020 for the purpose of withdrawal of appeal. During the course of appellate proceedings before us, the Id. counsel has enclosed copy of Form No. 5 (Order of full and & final settlement) issued by Pr. CIT.

In the light of the provision made in the scheme and after considering the material on record, the aforesaid request for withdrawal of appeal of the revenue to avail the VSV Scheme, 2020 in accordance with law is allowed. However, in case, any issue is remained un-resolved under the said scheme, then, the assessee/revenue will be at liberty to file the Miscellaneous Applications to recall this order to restore the original appeal within the time limit provided in the act.

5. In the result, the appeal of the revenue is dismissed.

Order pronounced in the open court on 18-11-2021

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER
Ahmedabad : Dated 18/11/2021

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,
उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद