

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND  
DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

**ITA Nos.518, 520 & 523/SRT/2019**

**(AYs: 2010-11, 2011-12 & 2013-14)**

*(Hearing in Virtual Court)*

Shobhanaben B. Patel, Ma Krupa, Duplex-1, Nanakwada Gram Panchayat, Valsad-396001.  PAN: AYRPP0166D Assessee / appellant	Vs	The Income Tax Officer, Ward-4, Valsad.  Revenue / respondent
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Assessee by	Sh Rasesh Shah, CA
Revenue by	Ms Anupma Singla – Sr.DR
Date of hearing	24.11.2021
Date of pronouncement	24.11.2021

**Order under section 254(1) of Income Tax Act**

**PER BENCH:**

1. These three appeals by assessee are directed against the common order dated 15.04.2019 passed by Id. Commissioner of Income Tax (Appeals), Valsad, for AY.2010-11, 2011-12 and 2013-14 in confirming the order of penalty levied under section 271(1)(c). All these appeals came up hearing today, the Id AR for the assessee submits that the assessee has filed an application dated 23.11.2021 inter alia stating that the assessee in quantum assessment has availed the benefits of Vivad se Visvas Scheme -2020 (VSV-20) and received Form-3 of VSV-20 from Designated Authority. These appeals are penalty appeals, consequent upon settlement in quantum

assessment, dispute in present appeal stand settled in all these appeals. The assessee has already placed on record Form No.3 received from designated authorities in all the appeals. The Id AR for the assessee further requested for withdrawal of all the appeals.

2. The learned Senior Departmental Representative (Sr. DR) for the revenue submits that he has no objection, if all these appeals of the assessee are dismissed as withdrawn as the assessee has already settled dispute with the department.
3. We have considered the submissions of both the parties and considering the facts that the assessee has already settled dispute in quantum assessment in all years under disputes, the present appeals relates to penalty levied under section 271(1)(c), thus as per scheme of VSVS-20, the penalty appeals also stand settled. Therefore, all the appeals of the assessee are dismissed as withdrawn. However, the assessee as well as to the revenue is given liberty that in case, if the applications preferred by the assessee under VSV-20 does not get finally settled for any reason whatsoever, then both the parties are at liberty to prefer Miscellaneous Application before this Tribunal for restoration of this appeal or any further direction and in such event, the appeals shall get restored. The A.O. directed to pass the consequential order.

4. In the result, all three appeals of the assessee are dismissed as withdrawn.

Order announced on 24<sup>th</sup> November, 2021 at the time of hearing in virtual court hearing.

**Sd/-**  
**(Dr ARJUN LAL SAINI)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(PAWAN SINGH)**  
**JUDICIAL MEMBER**

Surat, Dated: 24/11/2021

*SAMANTA*

Copy to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR
6. Guard File

By order

**// TRUE COPY //**

Sr.Pvt. Secretary, ITAT, Surat