

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND  
Dr. ARJUN LAL SAINI, ACCOUNTANT MEMBER  
ITA No. 556/SRT/2019 (AY 2008-09)  
(Hearing in **Physical** Court)

Shri Prakashbhai Maganbhai Patel, Vill. Butwada, Tal: Valod, Dist. Tapi <b>PAN : APHPP 8794 A</b>	Vs	Income Tax Officer, Ward-2, Bardoli, Surat
Applicant / Assessee		Respondent / Revenue

Assessee by	None
Revenue by	Mrs. Anupama Singla, Sr-DR
Date of hearing	03.12.2021
Date of pronouncement	03.12.2021

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

**PER PAWAN SINGH, JUDICIAL MEMBER:**

1. This appeal by assessee is directed against the orders of Id. Commissioner of Income tax (Appeals)-1 Surat, dated 04.10.2019, which in turn arise from the assessment order under section 143(3) r.w.s 147 of the Income Tax Act, 1961 dated 11.12.2015 for assessment year (AY) 2008-09. The appeal came up hearing on today (03.12.2021). At the time of hearing the learned Senior Departmental Representative (DR) invited our attention the letter dated 29.11.2021 that the assessee has applied for seeking the benefits of Vivad se Visvas Scheme -2020 (VSV-20) and received Form-3 of VSV-20 from designated authority and she has no objection, if the appeal of the assessee is dismissed.
2. We have considered the submission of Ld. Sr. DR of the Revenue and the facts that the assessee has opted VSV-20 Scheme before the prescribed authority and have received Form-3 vide acknowledgement No. 794268850081220 dated 08.12.2020 from designated authority. Hence, the appeal of the assessee is

dismissed as withdrawn with liberty to the assessee as well as to the revenue that in case, if the application preferred by the assessee under VSV-20 does not get finally settled for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 assessing officer is directed to pass the consequential order.

3. In the result the appeal of the assessee is dismissed as withdrawn.

Order announced at the time of hearing of appeal on 3<sup>rd</sup> December 2021 in the Physical Court hearing.

Sd/-

**(Dr ARJUN LAL SAINI)**

**ACCOUNTANT MEMBER**

Surat, Dated: 03/12/2021

*DKP Outsourcing Sr P.S*

Copy to:

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

Sd/-

**PAWAN SINGH)**

**JUDICIAL MEMBER**

By order

Assistant Registrar, ITAT, Surat

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