

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

(through web-based video conferencing platform)

BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT  
AND SHRI WASEEM AHMED, ACCOUNTANT MEMBER

ITA No. 728/Ahd/2019  
Assessment Years : 2015-16

Mahalaxmi Industries, Plot No.108/1 & 2, Ravi Indl. Estate, B/h. Prestige Hotel, At. Bileshwarpura, Post: Chhatral, Dist: Mehsana PAN : AACFM 9429 M	Vs	The DCIT, Mehsana
<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>
Assessee by :		Withdrawal Application on record
Revenue by :		Shri Mukesh Kumar Sharma, Sr DR

सुनवाई की तारीख/Date of Hearing : 20/12/2021  
घोषणा की तारीख /Date of Pronouncement: 21/12/2021

**आदेश/O R D E R**

**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 28.02.2019 passed for Assessment Year 2015-16.

2. At the time of hearing before us, none appeared on behalf the assessee. However, vide application dated 06.04.2021, 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 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Tax Vivad Se Vishwas Act, 2020 (Form-5) issued by the PCIT, Ahmedabad-3, the appeal of the assessee is dismissed as withdrawn.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 In the result, the appeal of the assessee is dismissed as withdrawn.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 21<sup>st</sup> December 2021 at Ahmedabad.

Sd/-

Sd/-

**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER**

**(RAJPAL YADAV)**  
**VICE-PRESIDENT**

Ahmedabad, Dated 21/12/2021

*W*

आदेश की प्रतिलिपि अग्रेषित/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 प्रतिनिधिआयकर अपीलीय अधिकरण ,/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण  
ITAT, Ahmedabad