

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

ITA No's. 179 & 180/SRT/2020

For Assessment Years: 2009-10 & 2013-14

(Hearing in **Physical** Court)

Shankar Budhabhai Patel, Sarvodaya Faliya, Parnera Pardi, Atul Road, Valsad. PAN : AXCPP 4008 N Email Id: Bbpatel2595@yahoo.co.in	V s.	The Income Tax Officer, Ward-4, Valsad.
Applicant		Respondent

Assessee by	None
Revenue by	Mrs. Anupama Singla, Sr-DR
Date of hearing	23.12.2021
Date of pronouncement	23.12.2021

Order under section 254(1) of Income Tax Act

PER BENCH :

1. These two appeals by the same assessee are directed against the separate orders of Id.Commissioner of Income Tax (Appeals)-Valsad, dated 17.12.2019 and 18.12.2019 respectively, which in turn arises from the assessment order under section 143(3) of the Income Tax Act, 1961 both dated 30.11.2016 for Assessment Year 2009-10 & 2013-14 respectively. These two appeals came up hearing on 23rd December, 2021, the assessee has filed two separate applications in the registry dated 28.09.2021, and inter alia stating therein that in ITA No.179/SRT/202020 and ITA No.180/SRT/2020 the assessee has already settled her dispute with department under Vivad Se-Vishwas Scheme- 2020 and received Form-3 vide Certificate No. 798073410091220, dated 09.12.2020 and No.798059280091220 dated 09.12.2020 respectively from Designated Authority. The assessee prayed for withdraw of his appeals.
2. None appeared on behalf of the assessee when appeal was called for hearing in physical hearing at court room.

3. The learned Senior Departmental Representative (Sr. DR) submits that she has no objection, if both the appeals of the assessee in ITA No.179/SRT/2020 & ITA No.180/SRT/2020 are dismissed as withdrawn.
4. We have considered the submissions of Ld.Sr.DR for the Revenue and have seen the contents of the application for withdrawal of appeal. We have also seen the contents of Form-3 of VSVS-2020. Considering the facts that the assessee has already settled the dispute of tax with revenue and have received Form-3 under VSV Scheme-2020 vide acknowledgement No. 798073410091220, dated 09.12.2020 and No.798059280091220 dated 09.12.2020 from designated authority. The appeal of the assessee in ITA No.179/SRT/2020 & ITA No.180/SRT/2020 are dismissed as withdrawn. Both the parties are given liberty to move appropriate application, if for any reason the case are not finally settled. The Assessing Officer is directed to pass consequent order.
5. In the result, both appeals of the assessee are dismissed as withdrawn.

Order announced in the Open Court on 23rd December, 2021 in the Physical hearing.

Sd/-

(Dr ARJUN LAL SAINI)
ACCOUNTANT MEMBER

Surat, Dated: 23/12/2021 / *SGR

Copy to:

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

Sd/-

PAWAN SINGH)
JUDICIAL MEMBER

By order

// TRUE COPY //

Sr.Private Secretary, ITAT, Surat