

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “SMC” BENCH
(Conducted Through Virtual Court)
Before: Shri Rajpal Yadav, Vice President
And Ms. Annapurna Gupta, Accountant Member

ITA No. 1045/Ahd/2019
Assessment Year 2009-10

Dipak Ambalal Shah A-301, Bagheshree Complex, Opp. Fun Republic Cinema, Satellite, Ahmedabad (Appellant)	Vs	The ITO, Ward-3(1)(4), Ahmedabad (Respondent)
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Assessee by: Shri Gulab Thakor, A.R.
Revenue by: Shri S. S. Shukla, Sr. D.R.

Date of hearing : 22-12-2021
Date of pronouncement : 23-12-2021

आदेश/ORDER

PER : ANNAPURNA GUPTA, ACCOUNTANT MEMBER:-

The present appeal has been filed by the Assessee against the order passed by the Commissioner of Income Tax (Appeals)-4, Ahmedabad, (in short referred to as CIT(A)), dated 07-06-2019, u/s. 250(6) of the Income Tax Act, 1961(hereinafter referred to as the “Act”) pertaining to Assessment Year (A.Y) 2009-10.

2. The assessee filed written submissions to withdraw the appeal on the ground that they have opted to avail benefits of Vivad se Vishwas Scheme, 2020 and in their submissions the assessee have also enclosed the copies form no.-3 issued by the Pr. CIT of Income Tax for approving the applications filed by the assessee under the Vivad se Vishwas Scheme, 2020. When the matter was called for hearing, the Id.

Counsels for the assesses at the outset have submitted that they do not want to pursue the said appeals since their applications under Vivad se Vishwas Scheme, 2020 have been approved by the Income Tax Department and requested that their applications for withdrawal of appeal may please be granted.

3. The Ld. Departmental Representative for the Revenue stated that he has no objection to withdraw the appeals in the circumstances narrated on behalf of the assessee.

4. We have considered the submissions and applications of the assessee for withdrawal of the appeal as their applications have been approved under Vivad se Vishwas Scheme, 2020. 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. In the light of the provision made in the scheme and after considering the material on record, the aforesaid requests for withdrawal of appeal of the assessee to avail the VSV Scheme, 2020 in accordance with law are allowed. However, in case, any issue is remained un-resolved under the said scheme, then, the assessee will be at liberty to file the Miscellaneous Application to recall this order to restore the original appeal within the time limit provided in the act.

5. In the result, appeal filed by assessee is dismissed as withdrawn.

Order pronounced in the open court on 23 -12-2021

Sd/-

(RAJPAL YADAV)
VICE PRESIDENT True Copy
Ahmedabad : Dated 23/12/2021

Sd/-

(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

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

1. Assessee
2. Revenue