

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'C' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, AHMEDABAD

(Convened through Virtual Court)

BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMEBR
& SHRI AMARJIT SINGH, ACCOUNTANT MEMEBR

आयकर अपील सं./I.T.A. Nos. 1015, 1017 & 1019/Ahd/2019
(निर्धारण वर्ष / Assessment Years : 2009-10, 2010-11 & 2011-12)

| | | |
|---|---------------------|---|
| Patel Ambalal Laxmandas Ni Co. 297, Sahjanand Market, 1 st Floor, Pankor Naka, Ratanpole, Ahmedabad - 380001 | बनाम/ Vs. | Asst. Commissioner of Income Tax Central Circle – 2(3), Aaykar Bhavan, Ashram Road, Ahmedabad |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAHPF1818J | | |
| (अपीलार्थी /Appellant) | .. | (प्रत्यर्थी / Respondent) |

| | |
|---------------------------------------|---------------------------|
| अपीलार्थी ओर से/Appellant by : | Shri Suresh Gandhi, A.R. |
| प्रत्यर्थी की ओर से / Respondent by : | Shri V. K. Singh, Sr.D.R. |

| | |
|---------------------------------------|------------|
| सुनवाई की तारीख / Date of Hearing | 15/02/2022 |
| घोषणा की तारीख /Date of Pronouncement | 16/02/2022 |

ORDER

PER BENCH:

The captioned three appeals have been filed at the instance of the assessee against the common order of the Commissioner of Income Tax (Appeals)-12, Ahmedabad

(‘CIT(A)’ in short) vide Appeal No. CIT(A)-12/53/CC-2(2)/2017-18, CIT(A)-12/64,65,66/CC-2(3)/2018-19 dated 27.05.2019 arising in the penalty orders dated 20.06.2017 (in A.Y.2009-10), 22.06.2018 (in A.Ys. 2010-11 & 2011-12) passed by the Assessing Officer (AO) under s. 271-B of the Income Tax Act, 1961 (the Act) concerning AYs. 2009-10, 2010-11 & 2011-12.

2. The captioned assessee has sought to withdraw the all appeals listed above on the ground that assessee has opted to avail benefits of ‘Vivad se Vishwas Scheme, 2020’ (VSV). When the matters were called for hearing, the learned counsel for the assessee at the outset has submitted that he does not seek to pursue the said appeals owing to exercise of option for availing VSV Scheme and consequently requested that his applications for withdrawal of appeals may please be granted. Reference was also made to written requests in this regard.

3. The learned 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. In the light of written/oral request made on behalf of the captioned assessee, all the appeals are dismissed as withdrawn. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any bonafide reasons, then the assessee concerned will be at liberty to seek restoration of

original appeals for hearing before ITAT in accordance with law.

5. In the result, all three captioned appeals are dismissed as withdrawn.

This Order pronounced in Open Court on 16/02/2022

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER
Ahmedabad: Dated 16/02/2022

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

True Copy

S.K. SINHA

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

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण, अहमदाबाद ।