

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “D” BENCH, AHMEDABAD**

**BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER AND
Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

(Conducted through Virtual Court)

**ITA No.99/Ahd/2020
Assessment Year: 2013-14**

Punamchand G. Shah,
Omkar Vihar No.1,
Shraddhananda Bhavan Road,
Bangalore Sough,
Bangalore – 560 004.
[PAN – ANKPS 8387 H]
(Appellant)

vs.

The Income Tax Officer,
Ward – 4, Palanpur.

(Respondent)

Appellant by : Shri Paresh S. Shah, A.R.
Respondent by : Shri Dinesh Singh, Sr. D.R.

Date of hearing : 17.02.2022
Date of pronouncement : 21.02.2022

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER :

The appeal filed by the assessee arises from the order of the Commissioner of Income Tax (Appeals)-4, Ahmedabad dated 05.12.2019, passed for Assessment Year 2013-14.

2. We have heard the Learned Representatives of both the parties through video conferencing. Learned Counsel for the assessee, at the outset, submitted that assessee has opted to avail the benefits of “Vivad Se Vishwas Scheme 2020” and has also placed on record copy of Form No.5 before the Tribunal in this regard. Application in this regard requesting for withdrawal of appeal under the said Scheme is also 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 submissions and application of the assessee for withdrawal of the appeal under the Sheme "Vivad se Vishwas". In the light of aforesaid request made by the assessee, the appeal is dismissed as withdrawn. However, in the event, the assessee fails 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 In the result, the appeal is dismissed as withdrawn.

Order pronounced in the open Court on this 21st day of February, 2022.

Sd/-
(ANNAPURNA GUPTA)
Accountant Member

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 21st day of February, 2022

PBN/*

Copies to: (1) *The appellant*
(2) *The respondent*
(3) *CIT*
(4) *CIT(A)*
(5) *Departmental Representative*
(6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad