

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH  
(Conducted Through Virtual Court)  
**Before: Shri Waseem Ahmed, Accountant Member**  
**And Shri Siddhartha Nautiyal, Judicial Member**

**ITA No. 18/Ahd/2021**  
**Assessment Year 2011-12**

Valjibhai Kaluji Mali C/o Divyang J. Shah, 201, 2nd Floor, Devashish Complex, Nr. Regenta Central Antarim Hotel, Off C.G. Road, Ahmedabad PAN: AJRPG0677R (Appellant)	Vs	ITO, Ward-4, Palanpur (Respondent)
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**Assessee by: Shri Divyang Shah, A.R.**  
**Revenue by: Shri S.S. Shukla, Sr. D.R.**

Date of hearing : 03-02-2022  
Date of pronouncement : 21-02-2022

**आदेश/ORDER**

**PER : SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER:-**

The captioned appeal has been filed at the instance of the Assessee against the order of the Learned Commissioner of Income Tax(Appeals)-4, Ahmedabad dated 20/03/2020, relevant to the Assessment Year 2011-2012.

2. The assessee has filed written submission to withdraw the appeal on the ground that with the introduction of Vivad Se Vishwas Scheme, the appellant has decided to avail the Scheme with respect to the said appeal and filed declaration and undertaking in Form Nos. 1, 2, 3, 4 & 5 under the Scheme on 03.02.2022. The assessee submitted that he has paid taxes and filed form 4 and the designated authority issued form 5 to settle the matter accordingly. The said declaration and undertaking were accepted by the Department. When the matter was called for hearing, the assessee submitted that he wants to resolve the issue with the department by availing benefit under Vivad Se Vishwas Scheme, and therefore the appeal of the Assessee is required to be withdrawn in terms of scheme.

2. The Ld. Departmental Representative of the Revenue had no objection if the appeal of the Assessee is treated to be withdrawn in terms of the Scheme opted by the assessee.

3. In the light of the above submission made by the assessee, we find no reason to keep the appeal pending of the Assessee before the Tribunal. Accordingly, the appeal of the Assessee stands dismissed. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any *bonafide* reason, then the assessee will be at liberty to seek restoration of original appeal for adjudication before the ITAT in accordance with law.

4. In the result, the appeal of the Assessee is **dismissed under VSV Scheme.**

Order pronounced in the open court on 21-02-2022

Sd/-  
(WASEEM AHMED)  
ACCOUNTANT MEMBER  
Ahmedabad : Dated 21/02/2022

Sd/-  
(SIDDHARTHA NAUTIYAL)  
JUDICIAL MEMBER

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

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद