

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ
IN THE INCOME TAX APPELLATE TRIBUNAL,
" C " BENCH, AHMEDABAD
(CONDUCTED THROUGH VIRTUAL COURT AT AHMEDABAD)

BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
And
SHRI SIDDHARATHA NAUTIYAL, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 1821/AHD/2017
निर्धारण वर्ष/Asstt. Year:2014-2015

I.T.O, Ward-2(1)(2), Ahmedabad.	Vs.	M/s Kesar Bulcon Pvt. Ltd., Opp. Indraprastha Tower, Drive in Road, Vastrapur, Ahmedabad-380009. PAN: AABCK4923F
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(Applicant)		(Respondent)
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Revenue by	:	Shri V.K. Singh, Sr.D.R
Assessee by	:	Ms Preyashi Tated, C.A

सुनवाई की तारीख / **Date of Hearing** : **11/02/2022**
घोषणा की तारीख / **Date of Pronouncement**: **25/02/2022**

आदेश/ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the Revenue against the order of the Learned Commissioner of Income Tax (Appeals)-2, Ahmedabad, dated 17/05/2017 arising in the matter of assessment order passed under s. 143(3) of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2014-2015.

2. When the matter was called for hearing, it was noticed that Ld. A.R for the Assessee has filed a letter dated 11.02.2022 stating that he wants to resolve the issue with the department by availing benefit under Vivad Se Vishwas Scheme, and therefore the appeal of the Revenue is required to be withdrawn in terms of the scheme. The assessee has filed copy of form no. 3 being the certificate issue under section 5(1) of the Direct Tax Vivad Se Vishwas Act, 2020. The Ld. DR had no objection if the appeal of the Revenue is treated to be withdrawn in terms of the scheme opted by the assessee.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 Revenue before the Tribunal. Accordingly the appeal of the Revenue stands dismissed. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any *bonafide* reason, then the Revenue 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 Revenue is **dismissed under VSV Scheme.**

Order pronounced in the Court on 25/02/2022 at Ahmedabad.

Sd/-
(SIDDHARATHA NAUTIYAL)
JUDICIAL MEMBER

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Ahmedabad; Dated **(True Copy)**
25/02/2022
Manish