

आयकर अपीलिय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES, "SMC" JAIPUR

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठोड कमलेश जयन्तभाई, लेखा सदस्य के समक्ष  
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 02/JP/2021  
निर्धारण वर्ष/Assessment Year : 2011-11

Shri Murli Lilaramani 555-B, Thakur Colony, Ajmer – 305 001	बनाम Vs.	The ITO Ward 1 (3) Ajmer
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ABHPL 9919 P		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Satish Shivnani, CA  
राजस्व की ओर से / Revenue by: Smt. Monisha Choudhary (JCIT)

सुनवाई की तारीख / Date of Hearing : 14/02/2022  
उदघोषणा की तारीख / Date of Pronouncement: 15 /02/2022

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

1. This appeal filed by the assessee is directed against the order passed by the learned Commissioner of Income Tax, (Appeals), Ajmer dated 20.08.2019 and pertains to assessment year 2010-11.

2. This appeal was filed by the assessee by sending the appeal paper in post. The post receipted in the office of the registrar on 30.10.2019. The appeal was without payment of the required appeal fees. The registrar also received the letter dated 29.12.2020 received on 30.12.2020 where in the AR of the assessee requested for the appeal number to be allotted in the appeal filed by them. The

registrar written a letter dated 06.01.2021 to the assessee directing to clear the defect crept in the appeal placed by them before the registry. The assessee corrected the error and the registry allotted the appeal number as 02/-JPR/2021 and therefore, the appeal listed for hearing.

3. We have heard learned counsel for the assessee and learned DR and also perused the materials available on record. At the time of hearing, learned counsel for the assessee has filed a letter along with Form No. 5 issued by the Department under 'Vivad se Vishwas Scheme, 2020' and submitted that the assessee has availed the VSVS scheme to settle its pending dispute.

4. The ld. counsel for the assessee further submitted that the Department has accepted application filed by the assessee and issued Form 5 quantifying amount of taxes payable under VSVS scheme bearing dated 20.04.2021.

5. Therefore, the ld. counsel for the assessee submitted that the appeal filed by the assessee may be dismissed as withdrawn. The ld. DR, on the other hand, has no objection for dismissing the appeal as the Designated Authority has issued Form 5. Looking to the fact that the assessee has filed application for withdrawal of appeal and has also filed Form 5 issued by the Department being the full and final settlement of tax arrears, we dismiss the appeal filed by the assessee as withdrawn.

6. However, a liberty is given to the assessee to restore the appeal, in case the application filed by the assessee before the Designated Authority, is not considered later on any technical reasons.

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

Order pronounced in the open court on 15/02/2022.

Sd/-

( डा० एस. सीतालक्ष्मी )  
(Dr. S. Seethalakshmi)  
न्यायिक सदस्य / Judicial Member

Sd/-

( राठोड कमलेश जयन्तभाई )  
(Rathod Kamlesh Jayantbhai)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 15 /02/2022

**\*Mishra**

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- Shri Murli Lilaramani, Ajmer
2. प्रत्यर्थी / The Respondent- The ITO, Ward- 1(3), Ajmer.
3. आयकर आयुक्त / The Id CIT
4. आयकर आयुक्त(अपील) / The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 02/JP/2021)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar