

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“RAJKOT” BENCH, RAJKOT**

[Conducted through E-Court at Ahmedabad]

**BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMEBR  
& SHRI WASEEM AHMED, ACCOUNTANT MEMEBR**

आयकर अपील सं./I.T.A. No. 415/Rjt/2018  
(निर्धारण वर्ष / Assessment Year : 2001-02)

<b>Darshan Hasmukhlal Shah</b> C/o. Bharat Tools Steel Syndicate, Dhebar Road, Rajkot	<b>बनाम/ Vs.</b>	<b>The ACIT</b> Central Circle-1, Rajkot
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AGGPS4968M		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/Appellant by :	Withdrawal Application
प्रत्यर्थी की ओर से / Respondent by :	Shri S. S. Rathi, Sr. D.R.

सुनवाई की तारीख / Date of Hearing	14/03/2022
घोषणा की तारीख /Date of Pronouncement	23/03/2022

**ORDER**

**PER MAHAVIR PRASAD, JM:**

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals)-1, Rajkot ('CIT(A)' in short), dated 04.09.2018 arising in the penalty order dated 26.03.2015 passed by the Assessing Officer (AO) under

s. 271(1)(c) r.w.s. 147 of the Income Tax Act, 1961 (the Act) concerning AY. 2001-02.

2. The captioned assessee has sought through written application to withdraw the appeal listed above on the ground that assessee has opted to avail benefits of 'Vivad se Vishwas Scheme, 2020' (VSV). When the matter was called for hearing, as per written application, it is noticed that at the outset assessee has submitted that he does not seek to pursue the said appeal owing to exercise of option for availing VSV Scheme and consequently requested that his application for withdrawal of appeal 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 appeal in the circumstances narrated on behalf of the assessee.

4. In the light of written/oral request made on behalf of the captioned assessee, the appeal is dismissed as withdrawn.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 appeal for hearing before ITAT in accordance with law.

5. In the result, the captioned appeal is dismissed as withdrawn.

**This Order pronounced in Open Court on 23/03/2022**

Sd/-  
(WASEEM AHMED)  
ACCOUNTANT MEMBER  
Ahmedabad: Dated 23/03/2022

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,

Deputy/Asstt. Registrar  
ITAT, Rajkot