

आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट
**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT**

(Conducted Through Virtual Court)

**BEFORE SMT.ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND
T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

ITA No.64 and 65/Rjt/2020

Assessment Year : 2003-04 and 2004-05

M/s.Box Board Containers Plot No.53 Sector-2, KASEZ Gandhidham-Kutch PAN : AACFB 0215 C	Vs	The Income Tax Officer Ward-1 Rajkot.
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अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
Assessee by :	Shri Vimal Desai, AR
Revenue by :	Shri S.S.Rathi, Sr.DR

सुनवाई की तारीख/**Date of Hearing** : **30/03/2022**
घोषणा की तारीख /**Date of Pronouncement**: **30/03/2022**

आदेश/O R D E R

PER T.R. SENTHIL KUMAR, JUDICIAL MEMBER:

These appeals are filed by the above two assesseees against orders of even dated 30.5.2017 passed by the Ld.Commissioner of Income-tax (Appeals)-2, Rajkot [for short "Ld.CIT(A)] in respective appeal relating to the assessment years 2003-04 and 2004-05.

2. When the matters were called for hearing, the ld.counsel for the assessee brought to our notice that the both assesseees have filed withdrawal applications stating that the they have opted for Vivad Se Vishwas Scheme and filed declaration in form no.1 & 2, and the designated authority has issued form no.3 dated 29.1.2021. The same are taken on record. In view of this, the respective assessee seeks withdrawal of the above both the appeals pending before the Tribunal so as to avail benefit under scheme. The ld.DR has no objection if the appeals of the assesseees are treated to be withdrawn in terms of scheme opted by them.

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

4. In the result, the appeals of the assessee are dismissed under VSV scheme.

Order pronounced in the Court on 30th March, 2022 at Ahmedabad.

**Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER**

**Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER**

Ahmedabad, dated 30/03/2022