

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “C” BENCH, AHMEDABAD**

**BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER AND  
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

**ITA No.1403/Ahd/2019  
Assessment Year: 2012-13**

Arvindkumar Atmaram Patel,  
C/o. S.V. Agrawal & Co., C.A.  
502, Mangal Murti Complex,  
Opp. City Gold Cinema,  
Ashram Road,  
Ahmedabad.  
[PAN – AJNPP 6832 H]  
(Appellant)

vs.

The Income Tax Officer,  
Ward – 7(2)(1),  
Ahmedabad.

(Respondent)

Appellant by : Shri Divya S. Agrawal, A.R.  
Respondent by : Shri V.K. Singh, Sr. D.R.

Date of hearing : 26.05.2022  
Date of pronouncement : 27.05.2022

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER :**

The appeal filed by the assessee arises from the order of the Commissioner of Income Tax (Appeals)-7, Ahmedabad dated 30.04.2019, passed for Assessment Year 2012-13.

2. We have heard the Learned Representatives of both the parties. Learned Counsel for the assessee, at the outset, submitted that assessee has opted to avail the benefits of “Vivad Se Vishwas Scheme 2020” and has also placed on record copy of Form No.3 before the Tribunal in this regard. Application in this regard requesting for withdrawal of appeal under the said Scheme is also placed on record.

3. The learned Departmental Representative submitted that he has no objection to the withdrawal of the appeal in the circumstances narrated on behalf of the assessee.

4. We have considered the submissions and application of the assessee for withdrawal of the appeal under the Scheme “Vivad se Vishwas”. In the light of aforesaid request made by the assessee, the appeal is dismissed as withdrawn.

However, in the event, the assessee fails to avail the benefit of "Vivad se Vishwas Scheme" for any bonafide reasons, then the assessee will be at liberty to seek restoration of original appeal for hearing before the ITAT in accordance with law.

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 In the result, the appeal is dismissed as withdrawn.

Order pronounced in the open Court on this 27<sup>th</sup> day of May, 2022.

*Sd/-*  
**(WASEEM AHMED)**  
Accountant Member

*Sd/-*  
**(SUCHITRA KAMBLE)**  
Judicial Member

**Ahmedabad, the 27<sup>th</sup> day of May, 2022**

***PBN/\****

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Ahmedabad benches, Ahmedabad*