

THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "SMC" BENCH

**Before: Shri Waseem Ahmed, Accountant Member  
And Shri Siddhartha Nautiyal, Judicial Member**

**ITA No. 403/Ahd/2019  
Assessment Year 2014-15**

Nimishaben Ketankumar Khamar, A-1202 Belvedere, Godrej Garden City, Jajatpura, Ahmedabad-382470 PAN: BHRPK2535B (Appellant)	Vs	Dy. CIT, Circle-4(2), Ahmedabad (Respondent)
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**Assessee by: Withdrawal Application  
Revenue by: Shri R.R. Makwana, Sr. D.R.**

Date of hearing : 02-05-2022  
Date of pronouncement : 22-06-2022

**आदेश/ORDER**

**PER : SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER:-**

This is an appeal filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals)-13, Ahmedabad in Appeal no. CIT(A)13/Intl. Taxn./Ahd/326/2017-18 vide order dated 17/12/2018 passed for the assessment year 2014-15.

2. The assessee has filed written submission vide letter dated 2<sup>nd</sup> March, 2022 to withdraw the appeal on the ground that with the introduction of Vivad Se Vishwas Scheme, the appellant has decided to avail the Scheme with respect to the said appeal and therefore the appeal of the Assessee is required to be withdrawn in terms of scheme.

3. The Ld. Departmental Representative of the Revenue had no objection if the appeal of the Assessee is treated to be withdrawn in terms of the Scheme opted by the assessee.

4. In the light of the above submission made by the assessee, we find no reason to keep the appeal pending of the Assessee before the Tribunal. Accordingly, the appeal of the Assessee stands dismissed. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any *bonafide* reason, then the assessee will be at liberty to seek restoration of original appeal for adjudication before the ITAT in accordance with law.

5. In the result, the appeal of the Assessee is **dismissed under VSV Scheme.**

Order pronounced in the open court on 22-06-2022

**Sd/-**  
**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER**  
**Ahmedabad : Dated 22/06/2022**

**Sd/-**  
**(SIDDHARTHA NAUTIYAL)**  
**JUDICIAL MEMBER**

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद