

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD

BEFORE SHRI P.M. JAGTAP, VICE-PRESIDENT
AND SMT.SUCHITRA R. KAMBLE, JUDICIAL MEMBER

ITA No. 430/Ahd/2018
Assessment Years : 2012-13

Piyush Vinaychand Shah, 618, A-1, Namya Plot, Geeta Chowk, Krishnanagar, Bhavnagar-364001 PAN : AOKPS 1904 F	Vs	The DCIT, Circle-2, Bhavnagar
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :		Shri M.K. Patel, A.R (withdrawal application)
Revenue by :		Shri M. Anand Kumar, Sr DR

सुनवाई की तारीख/Date of Hearing : 30/06/2022
घोषणा की तारीख /Date of Pronouncement: 30/06/2022

आदेश/O R D E R

PER P.M. JAGTAP, VICE-PRESIDENT :

The assessee is in appeal before the Tribunal against the order of the learned Commissioner of Income-Tax (Appeals)-6, Ahmedabad dated 15th December, 2017 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 received Certificate in Form No.3 from Designated Authority under Section 5(1) of the Direct Tax Vivad Se Vishwas Act, 2020. Copy of the Form No.3 is placed on record before the Tribunal in this regard. Learned Counsel for the assessee thus urged that the appeal filed by the assessee may kindly be permitted to be withdrawn.

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

4. In view of the submissions made by the assessee before the Bench as also considering the fact that the assessee has already opted to avail scheme "Vivad se Vishwas", the appeal of the assessee is dismissed as withdrawn.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 ITAT in accordance with law.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

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

Sd/-

(SUCHITRA R. KAMBLE)
JUDICIAL MEMBER

Ahmedabad, Dated 30/06/2022

SR

Sd/-

(P.M. JAGTAP)
VICE-PRESIDENT

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधिआयकर अपीलीय अधिकरण ,/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण
ITAT, Ahmedabad