

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'C' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, AHMEDABAD

BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER
& MS. MADHUMITA ROY, JUDICIAL MEMBER

S. No.	Appeal	A.Y.	Appellant (PAN NO.)	Respondent	A.R.(Shri)
1.	ITA No. 1363/Ahd/2019	2013-14	Dilipbhai Batukbhai Patel (APDPP9059G)	Addl. CIT, Range-4(2), Ahmedabad	S. N. Divatia

Respondent by :	Shri Mukesh Jain, Sr. DR
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सुनवाई की तारीख / Date of Hearing	27.06.2022
घोषणा की तारीख / Date of Pronouncement	06.07.2022

आदेश/ORDER

PER MADHUMITA ROY, JM:

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals)-4, Ahmedabad ('CIT(A)' in short), dated 25.06.2019 arising in the penalty order dated 19.09.2018 passed by the Addl. CIT, Range-4(2), Ahmedabad under Section 271D of the Income Tax Act, 1961 (the Act) concerning AY 2013-14.

2. When the matter was called for hearing, it is pointed out to the Bench that the assessee has filed declaration and undertaking in Form No. 5 as per provisions of the Direct Tax Vivad Se Vishwas Act, 2020 for availment of the benefit under the scheme. In view of this, the Ld. Counsel for the assessee submitted that assessee does not want to pursue the said appeal owing to exercise of option for availing VSV Scheme and it has complied with the requisite formalities, and sought permission for withdrawal of

appeal before the Tribunal. The Ld. Counsel has placed on record copy of Form No. 5.

3. The Ld. Departmental Representative for the Revenue stated that he has no objection to withdraw the appeals in the circumstances narrated on behalf of the assessee.

4. In the light of written requests made on behalf of the captioned party, the appeal is dismissed as withdrawn.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 In the result, the captioned appeal is dismissed as withdrawn.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 on

06/07/2022

Sd/-

(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

Ahmedabad: Dated 06/07/2022
TANMAT

TRUE COPY

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

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

1. राजस्व / Revenue 2. आवेदक / Assessee 3. संबंधित आयकर आयुक्त / Concerned CIT.
आयकर आयुक्त- अपील / CIT (A) 5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /
DR, ITAT, Ahmedabad 6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण, अहमदाबाद ।