

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT
(Conducted through E-Court at Ahmedabad)**

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

**ITA No.74/RJT/2019
Assessment Year: 2011-12**

Smt. Jyotsnaben N. Solanki
Jivraj Bhavan,
Nana Mauva Road,
Rajkot – 360 004.
[PAN – AWMPS 5448 J]
(Appellant)

vs. Dy. Commissioner of Income Tax
Central Circle-2, Rajkot.

(Respondent)

Appellant by : Written Submission
Respondent by : Shri B.D. Gupta, Ld. D.R.

Date of hearing : 22.08.2022
Date of pronouncement : 26.08.2022

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER :

This appeal is filed by the assessee against the order dated 25.01.2019 passed by the CIT(A), Jamnagar for the Assessment Year 2011-12.

2. We have heard the Ld. DR and perused all the relevant material available on record. Ld. DR, 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 a letter written by him (Shri B.D. Gupta, Joint Commissioner of Income Tax (Sr. DR), ITAT, Rajkot) addressed to the Hon’ble Members of ITAT, Rajkot which is reproduced as under

“Sub: Appeal in the case of Smt. Jyotsnaben Narendra Solanki in ITA No.74/RJT/2019 for A.Y. 2011-12 – reg.

Kindly refer to the above subject

2. *The hearing in the above case was fixed for today i.e. 22.08.2022. The AR of the assessee has vide letter dated nil submitted today intimated that the*

assessee has opted for the VSVS, 2020 and therefore the appeal may be allowed to be withdrawn. A copy of the form no.5 issued by the PCIT-1, Rajkot dated 16.11.2021 vide acknowledgement no.837510921161121 dated 16.11.2021 has been enclosed with the above letter.

3. *In view of the above the Hon'ble ITAT may take a decision as may be deemed fit."*

3. In the light of aforesaid request of the assessee made through the aforesaid letter placed on record by the Ld. DR for withdrawal of the appeal under the Scheme "Vivad se Vishwas", the appeal of the assessee is dismissed as withdrawn.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 the ITAT in accordance with law.

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 In the result, the appeal is dismissed as withdrawn.

Order pronounced in the open Court on this 26th day of August, 2022.

Sd/-
(WASEEM AHMED)
Accountant Member

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 26th day of August, 2022

PBN/*

Copies to:

(1)	<i>The appellant</i>
(2)	<i>The respondent</i>
(3)	<i>CIT</i>
(4)	<i>CIT(A)</i>
(5)	<i>Departmental Representative</i>
(6)	<i>Guard File</i>

By order

*Assistant Registrar
Income Tax Appellate Tribunal
Rajkot Bench, Rajkot*