

**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.267/RJT/2019  
Assessment Year: 2010-11**

Shri Kishanchand Lilaram Dhandha, vs. Income Tax Officer,  
C/o. D.R. Adhia, Ward – 1(4), Rajkot.  
“Om Shri Padamlaya”,  
Near Trikamrayji Haweli,  
16, Jagnath Plot,  
Dr. Yagnik Road,  
Opp. Imperial Hotel,  
Rajkot – 360 001.  
[PAN – ABQPD 2761 C]  
(Appellant) (Respondent)

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

Date of hearing : 23.08.2022  
Date of pronouncement : 26.08.2022

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER :**

This appeal is filed by the assessee against the order dated 28.10.2019 passed by the CIT(A), Jamnagar for the Assessment Year 2010-11.

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 Shri Kishanchand L. Dhandha ITA No.267/RJT/2019 for A.Y. 2010-11 – reg.*

*Kindly refer to the above subject*

2. *The hearing in the above case was fixed for today i.e. 23.08.2022. The AR of the assessee has vide letter dated nil submitted on 22.08.2022 intimated that the assessee has opted for the VSVS, 2020 and therefore the appeal may be allowed to be withdrawn.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 12.11.2021 vide acknowledgement no.819299421121121 dated 12.11.2021 submitted with the above letter is also enclosed.*

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 DR for withdrawal of the appeal under the Scheme "Vivad se Vishwas", the appeal of the assessee is dismissed as withdrawn.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 In the result, the appeal is dismissed as withdrawn.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 26<sup>th</sup> day of August, 2022.

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

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

**Ahmedabad, the 26<sup>th</sup> day of August, 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  
Rajkot Bench, Rajkot*