

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH, AHMEDABAD**

**BEFORE SHRI PRAMOD M. JAGTAP, VICE PRESIDENT  
&  
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 235/Ahd/2020  
(निर्धारण वर्ष / Assessment Year : 2012-13)

<b>Goldcoin Plastic Private Limited</b> 15-16, Odhav Kathwada Road, Odhav, Ahmedabad	<b>बनाम/</b> Vs.	<b>The Income Tax Officer,</b> Ward 2(1)(1), Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAECG1904A		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Chetan Agarwal, AR
प्रत्यर्थी की ओर से /Respondent by :	Shri V. K. Mangla, Sr. D.R.

सुनवाई की तारीख / Date of Hearing	06/09/2022
घोषणा की तारीख /Date of Pronouncement	07/09/2022

**ORDER**

**PER Ms. MADHUMITA ROY - JM:**

The instant appeal filed by the assessee is directed against the order dated 22.01.2020 passed by the learned Commissioner of Income Tax (Appeals) – 2, Ahmedabad arising out of the penalty order dated 22.03.2018 passed by the Assessing Officer, Circle 3(1)(1), Ahmedabad under section 271(1)(c) of the Income Tax Act, 1961 (hereinafter referred as to ‘the Act’) for Assessment Year 2012-13.

2. The captioned assessee has sought to withdraw the appeal listed above on the ground that assessee has opted to avail benefits of 'Vivad se Vishwas Scheme, 2020' (VSV). When the matter was called for hearing, the learned counsel for the assessee at the outset has submitted that he does not seek to pursue the said appeal owing to exercise of option for availing VSV Scheme and consequently requested that his application for withdrawal of appeal may please be granted. Reference was also made to written request in this regard.
3. The learned Departmental Representative for the Revenue stated that he has no objection to withdraw the appeal in the circumstances narrated on behalf of the assessee.
4. In the light of written/oral request made on behalf of the captioned assessee, the appeal is dismissed as withdrawn.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 In the result, the captioned appeal is dismissed as withdrawn.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 in Open Court on 07/09/2020**

Sd/-  
(P. M. JAGTAP)  
**VICE PRESIDENT**  
Ahmedabad; Dated 07/09/2020

Sd/-  
(MADHUMITA ROY)  
**JUDICIAL MEMBER**

True Copy

S. K. SINHA

**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 प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT,  
Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad