

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

(Conducted through Virtual Court)

ITA Nos.599&600/Ind/2019
Assessment Years: 2009-10 & 2010-11

M/s. GTV Infrastructure Ltd. 216-218, New Industrial Area- II, Mandideep, Dist-Raisen	Vs.	Pr. CIT-1, Bhopal
(Appellant / Assessee)		(Respondent/ Revenue)
PAN: AACCG6821F		
Appellant by	Ms. Shreya Jain, A.R.	
Respondent by	Shri P. K. Mitra, CIT DR	
Date of Hearing	28.07.2022	
Date of Pronouncement	03.08.2022	

ORDER

PER MADHUMITA ROY, J.M.:

The captioned appeals have been filed at the instance of the assessee against the order of the Pr. Commissioner of Income Tax-1, Bhopal dated 18.03.2019 arising out of the order dated 30.12.2016 passed by the ITO-1(1), Bhopal under Section 143(3) r.w.s. 147 of the Income Tax Act, 1961 concerning A.Ys. 2009-10 & 2010-11 respectively.

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. 3 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. 3.

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 In the light of written requests made on behalf of the captioned party, the appeal is dismissed as withdrawn.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 In the result, the captioned appeals are dismissed as withdrawn.

Order pronounced as per Rule 34 of I.T.A.T. Rules 1963 on 03.08. 2022.

Sd/-
(B.M. Biyani)
Accountant Member
Indore, 03.08.2022

Tanmay, Sr.PS

Copies to: (1) *The appellant*
(2) *The respondent*
(3) *CIT*
(4) *CIT(A)*
(5) *Departmental Representative*
(6) *Guard File*

Sd/-
(Madhumita Roy)
Judicial Member

By order

Assistant Registrar
Income Tax Appellate Tribunal
Indore Bench, Indore

1.	Date of taking dictation	29.07.2022
2.	Date of typing & draft order placed before the Dictating Member	
3.	Date on which the approved draft comes to the Sr. P.S./P.S.	
4.	Date on which the fair order is placed before the Dictating Member for pronouncement	
5.	Date on which the file goes to the Bench Clerk	
6.	Date on which the file goes to the Head Clerk	
7.	Date on which the file goes to the Assistant Registrar for signature on the order	
8.	Date of dispatch of the Order	