

IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, JODHPUR
BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA No. 54/Jodh/2020
(A.Y: 2014-15)

Shri Narayan Singh Choudhary C/o. Dileep Kumar Mathur, Station Road, Makrana, Rajasthan.	Vs.	ITO – Ward-1 Makrana, Rajasthan.
PAN/GIR No. : AATPC7209C		
Appellant	..	Respondent

Assessee by :	None
Revenue by :	Ms. Nidhi Nair, JCIT -DR

Date of Hearing	10.08.2023
Date of Pronouncement	11.08.2023

आदेश / O R D E R

PER PAVAN KUMAR GADALE JM:

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Appeals) – II, Jodhpur passed u/s 143(3) r.w.s 263 and 250 of the Income Tax Act, 1961.

2. At the time hearing, none appeared on behalf of the assessee. The assessee has submitted a letter mentioning that the assessee has intend to settle the tax litigation by opting for ‘Vivad se Vishwas Scheme 2020’ (VSVS2020)

and filed an application under VSVS Rules 2020. Contra, the Ld. DR has no objections.

3. We heard the Ld. DR and perused the material on record. Since the assessee has opted for 'Vivaad se Vishwas Scheme 2020' and received Form-5 from the income tax department. We are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/s 254(2) of the Act to recall the present order as per provisions of Law.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 11.08.2023.

Sd/-

(DR DIPAK P RIPOTE)

ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)

JUDICIAL MEMBER

Jodhpur Dated 11.08.2023

KRK, PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.

3. The CIT(A)
4. Concerned CIT
5. DR, ITAT, Jodhpur
6. Guard file.

//True Copy//

आदेशानुसार/ BY ORDER,

(Asst. Registrar)
ITAT, Jodhpur

1.