

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

**Before: Shri Ramit Kochar, Accountant Member  
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No. 2223/Ahd/2017  
Assessment Year 2012-13**

|   |    |   |
|---|----|---|
| The DCIT,<br>Circle-3(1)(1),<br>Ahmedabad<br><br><b>(Appellant)</b> | Vs | M/s. Nirma Ltd.<br>Nirma House,<br>Ashram Road,<br>Ahmedabad<br><br><b>PAN: AAACN5350K<br/>(Respondent)</b> |
|---|----|---|

**Revenue Represented: Shri H. Phani Raju, CIT-DR  
Assessee Represented: Shri Parin Shah, A.R.**

Date of hearing : 24-07-2024  
Date of pronouncement : 25-07-2024

**आदेश/ORDER**

**PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-**

This appeal is filed by the Revenue as against the appellate order dated 20.07.2017 passed by the Commissioner of Income Tax (Appeals)-9, Ahmedabad arising out of the assessment order passed under section 143(3) r.w.s. 144C of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2012-13.

2. At the outset, Ld. Counsel Shri Parin Shah appearing for the assessee submitted before us Form No. 5 issued by PR. Commissioner of Income Tax-3, Ahmedabad dated 11/11/2021 accepting the taxes paid by the assessee under VIVAD SE VISHWAS SCHEME, 2020. Thus, Ld. Counsel pleaded the appeal may be disposed of.

3. Ld. CIT-DR Shri H. Phani Raju appearing for the Revenue confirmed Form No. 5 issued under VIVAD SE VISHWAS SCHEME by Ld. Pr. CIT.

4. In the result, appeal filed by the Revenue is dismissed as withdrawn under VIVAD SE VISHWAS SCHEME.

Order pronounced in the open court on 25-07-2024

**Sd/-**  
**(RAMIT KOCHAR)**  
**ACCOUNTANT MEMBER True Copy**  
**Ahmedabad : Dated 25/07/2024**

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद