



**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT**  
**BEFORE DR. ARJUN LAL SAINI, AM.**

**&**

**DIESH MOHAN SINHA, JM**

**आयकर अपीलसं./ITA No. 869/RJT/2024**

**(निर्धारण वर्ष / Assessment Year: (2009-10)**

**(Hybrid Hearing)**

Hotel Indralok. Opp Railway Workshop, Station Road, Near Majevasi Gate, Junagadh.	<b>Vs.</b>	ITO Ward-1, Junagadh.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: <b>ABCFS2726C</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by : Shri Samir Bhuptani, Ld. AR  
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR  
**Date of Hearing** : **21/01/2025**  
**Date of Pronouncement** : **22/01/2025**

**आदेश / ORDER**

**PER DINESH MOHAN SINHA, JM:**

At the outset itself, Shri Samir Bhuptani, Learned Counsel for the assessee, submitted before the Bench that assessee has opted the benefit of the “**Direct Tax Vivad Se Vishwas Act, 2024**”. A copy of Form No. 2 under ‘**the Direct Tax Vivad Se Vishwas Act**, filed by the assessee in the Income Tax Department and also paid the tax determined in Form No. 2 were also placed before the Bench. Shri Samir Bhuptani, on behalf of the assessee, by way of a letter dated 16/01/2025, submitted that assessee has prayed for withdrawal of the appeal to which, the Ld. Sr. DR did not raise any objection.



2. We gone through the Form No.2 along with Acknowledgement No.802700261020125 filed by the assessee to obtain the benefit of '**Vivad Se Vishwas Scheme**' and noted that assessee has prayed for withdrawal of the appeal. The Ld. Sr. DR for the Revenue did not have any objection if the said appeal is withdrawn by the assessee. Consequently, this appeal is dismissed as withdrawn. The Assessing Officer is directed to pass the consequential order as per CBDT Circular No.03/2021 dated 04.03.2021.

3. In the result, the appeal of the assessee (**in ITA No. 869/RJT/2024 for AY.2009-10**) is dismissed as withdrawn.

Order pronounced in the open court on 22/01/2025.

**Sd/-**  
**(Dr. A.L. SAINI)**  
**ACCOUNTANT MEMBER**  
Rajkot

दिनांक/ Date:22/01/2025

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

**Sd/-**  
**(DINESH MOHAN SINHA)**  
**JUDICIAL MEMBER**

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot