

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "सी", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, AHMEDABAD

सुश्री सुचित्रा कम्बले, न्यायिक सदस्य एवं
श्री मकरंद वसंत महादेवकर, लेखासदस्य के समक्ष।

BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRI MAKARAND V. MAHADEOKAR, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.76, 77, 78 and 79/Ahd/2024
निर्धारण वर्ष / Assessment Years : 2015-16, 2016-17, 2016-17 & 2017-18 respectively

The Ahmedabad Co- op.Department Stores Ltd. Apana Bazar Multi-Storeyed Building Lal Darwaja Ahmedabad - 380 001	<u>बनाम/</u> <u>v/s.</u>	Dy. CIT Circle -1 (1)(1) Ahmedabad - 380 015
स्थायी लेखा सं./PAN: AABAT 0757 D		

अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :		Shri Suresh Gandhi, AR
Revenue by :		Shri Rignesh Das, Sr.DR

सुनवाई की तारीख /Date of Hearing : 26 /03/2025
घोषणा की तारीख /Date of Pronouncement: 27 /03/2025

आदेश/ORDER

PER MAKARAND V. MAHADEOKAR, AM:

These appeals filed by the assessee pertain to the Assessment Years (AYs) 2016-17 and 2017-18 against the different orders passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as "CIT(A)"] passed under section 250 of the Income Tax Act, 1961 arising from the assessment orders passed by the Assessing Officer.

2. The brief particulars of orders of authorities below are hereunder:

Sr.Nos.	Asst.Year(s)	Date of CIT(A)'s order	Date of AO's order	Passed u/s.
1.	2015-16	23/11/2023	10/12/2019	143(3) r.w.s.147 of the IT Act
2.	2016-17	23/11/2023	18/12/2019	143(3) r.w.s.147 of the IT Act
3.	2016-17	23/11/2023	15/03/2021	154 of the IT Act
4.	2017-18	23/11/2023	15/03/2019	143(3) of the IT Act

3. During the course of hearing before us, the learned Authorized Representative (AR) submitted that the assessee has filed Form No. 1 under the Direct Tax Vivad se Vishwas Scheme, 2024 (VSV Scheme) and is awaiting issuance of Form No. 2.

4. Considering the aforesaid submission and in view of the CBDT Circulars governing the scheme, the appeal filed by the assessee is dismissed as withdrawn, with liberty to the assessee to seek recall of this order and restoration of the appeal in case Form No.2 is not issued within the prescribed time limit or the application under the VSV Scheme is rejected for any reason. The learned Departmental Representative (DR) did not raise any objection to this dismissal.

5. In the result, the appeals of the assessee are dismissed as withdrawn with liberty as aforesaid.

Order pronounced in the Open Court on 27th March, 2025 at Ahmedabad.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

अहमदाबाद/Ahmedabad, दिनांक/Dated 27/03/2025
टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

Sd/-
(MAKARAND V. MAHADEOKAR)
ACCOUNTANT MEMBER

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)-(NFAC), Delhi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad