

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

सुश्री सुचित्राकम्बले, 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 No.913/Ahd/2023
निर्धारण वर्ष /Assessment Year : 2016-17

Gujarat Metal Cast Ind. Pvt. Ltd. Village Garadhiya Jarod Samaiya Road Vadodara - 391 520	बनाम/ v/s.	The Dy.CIT Circle-1(1)(1) Vadodara - 390 007
स्थायी लेखा सं./PAN: AAACG 8433 G		
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :	Shri Tushar Hemani, Sr.Advocate & Shri Parimalsinh B. Parmar, AR	
Revenue by :	Shri A.P. Singh, CIT-DR & Shri Rignesh Das, Sr.DR	

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

आदेश/ORDER

PER MAKARAND V. MAHADEOKAR, AM:

This appeal filed by the assessee is directed against the order of the learned Commissioner of Income Tax (Appeals), National faceless Appeal Centre, Delhi dated 18/09/2023 passed under section 250 of the Income Tax Act, 1961 for the Assessment Year 2016-17, arising from the assessment order passed by the Assessing Officer under section 143(3) of the Income Tax Act, 1961 dated 26/12/2018.

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2. 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.

3. 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submission and in view of the CBDT Circulars governing the scheme, the appeal filed by the assessee is dismissed as withdrawn, with liberty to the assessee to seek recall of this order and restoration of the appeal in case Form No.2 is not issued within the prescribed time limit or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.

4. In the result, the appeal of the assessee is dismissed as withdrawn with liberty as aforesaid.

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

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

**Sd/-
(MAKARAND V. MAHADEOKAR)
ACCOUNTANT MEMBER**

अहमदाबाद/Ahmedabad, दिनांक/Dated 27/03/2025

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

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