



IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, AM.

&

DINESH MOHAN SINHA, JM

आयकरअपीलसं./ ITA No.293/RJT/2023

निर्धारणवर्ष / Assessment Year: (2012-13)

(Hybrid Hearing)

Vipulbhai Babubhai Amipara, Chamrajpur Road, Near Bhojadhar, Behind Mayur Plastics, Jetpur – 360370	Vs.	Income Tax Officer, Ward 1(2)(5), Rajkot. Income Tax Officer, National Faceless Assessment Centre
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ASQPA8185J		
(Appellant)		(Respondent)

Appellant by : Shri Mehul Ranpura, Ld. AR  
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR  
Date of Hearing : 27/03/2025  
Date of Pronouncement : 28/03/2025

आदेश / ORDER

**PER DINESH MOHAN SINHA, JM:**

Captioned appeal filed by the assessee, pertaining to assessment year(A.Y.) 2012-13, is directed against the order passed by the Learned Commissioner of Income Tax (Appeal), vide order dated 08.08.2022, which in turn arises out of a penalty order passed by Assessing officer u/s 271(1)(c) of the Income Tax Act, 1961, vide order dated 17.01.2022.



2. During the course of argument of the Ld. AR of the assessee has intimated through application:

*“Intimation for opting of VSVS, 2024 for appeal filed for AY 2012-13 against the order u/s. 250 of the Act in respect of order passed u/s. 271(1)(c) of the Act and request to withdrawal of appeal filed.*

*Form No. 2 acknowledgement for filing the application for VSVS – 2025 and the same is place on record.”*

3. On the contrary, the Ld. DR of the revenue has not objected to the prayer of the Ld. AR.

4. We have heard both the parties and we permit the assessee to withdrawal of the appeal. Therefore, the appeal is dismissed as withdrawn.

**Order pronounced in the open court on 28/03/2025.**

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

Rajkot  
दिनांक/ Date: 28 /03 /2025

(True Copy)

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

**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

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot