

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“D” BENCH, AHMEDABAD**

**BEFORE DR. BRR KUMAR, VICE PRESIDENT &  
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No.774/Ahd/2024  
(Assessment Year: 2014-15)

Maganbhai Ramcharan Shah, Prop. of M/s.Deepak Trading Co, 9, Santkrupa Apartment, Opp. Ashwamegh-1, Mr. Maruti Garage, Akota, Vadodara-390020.	Vs.	The Income Tax Officer, Ward-1(2)(4), Now Ward 1(2)(1), Vadodara.
[PAN No.ABLPA2017P]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Manish J Shah, AR
<b>Respondent by:</b>	Shri Santosh Kumar, Sr.DR

<b>Date of Hearing</b>	15.04.2025
<b>Date of Pronouncement</b>	16.04.2025

O R D E R

**PER: DR. BRR KUMAR, VICE PRESIDENT:**

This appeal is filed by the Assessee as against the appellate order dated 23.02.2024 passed by the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre, Delhi, relating to the Assessment Year 2014-15.

2. At the outset, the Ld.Counsel for the assessee vide letter dated 24.03.2025 submitted that he has opted for Vivad Se Vishwas Scheme and consequently requested that his

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application for withdrawal of appeal may please be granted. The assessee has filed Form No.2 under the Direct Tax Vivad Se Vishwas Scheme, 2024.

3. The Id. Departmental Representative for the Revenue stated that he has no objection to withdraw the appeal in the circumstances narrated on behalf of the assessee.

4. In the light of written requests made on behalf of the captioned parties, the appeal is dismissed as withdrawn. However, in the event, the assessee fails to avail the benefit of VSV Scheme for any bonafide reasons, then the assessee concerned will be at liberty to seek restoration of original appeal for hearing before ITAT in accordance with law.

5. In the result, **the appeal filed by the Assessee is hereby dismissed as withdrawn.**

**This Order pronounced in Open Court on 16.04.2025**

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

Ahmedabad; Dated  
*Manish, Sr. PS*

**(True Copy)**  
16.04.2025

**Sd/-**  
**(DR. BRR KUMAR)**  
**VICE PRESIDENT**

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**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)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad