

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद ।

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD**

(Convened through Virtual Court)

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
& MS. MADHUMITA ROY, JUDICIAL MEMBER**

S. No.	Appeal	A.Y.	Appellant (PAN NO.)	Respondent	A.R.(Shri)
1.	ITA No. 621/Ahd/2019	2006-07	Kalpesh Natwarlal Shah (AIYPS1574M)	DCIT Circle-1(2), Vadodara	K. C. Mehta
2.	ITA No. 669/Ahd/2019	2015-16	Sonalben Gaurangbhai Patel (DCFPP0637G)	ITO Mehsana Ward-5, Kadi	K. C. Thakkar
3.	ITA No. 1042/Ahd/2018	2011-12	Gopalbhai Bhikhabhai Bharvad (CKAPB2649L)	ITO Ward-3(2)(8), Ahmedabad	Withdrawal
4.	ITA No. 1079/Ahd/2018	2012-13	Rajen Lalit Maheshwari (ABVPM1356K)	DCIT (Appeals-4), Vadodara	M. K. Patel

Revenue by :	Shri S. S. Shukla, Sr. D.R.
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सुनवाई की तारीख / Date of Hearing	23/04/2021
घोषणा की तारीख /Date of Pronouncement	27/04/2021

आदेश/ORDER

PER BENCH:

The captioned four appeals arise from the respective orders of the Commissioner of Income Tax (Appeals) ('CIT(A)') against different assessment years.

2. The captioned assessee has sought to withdraw the appeals listed above on the ground that they have opted to avail benefits of 'Vivad se Vishwas Scheme, 2020' (VSV). When the matter was called for hearing, the ld. counsels for the assessee at the outset have submitted that they do not seek to pursue the said

appeals owing to exercise of option for availing VSV Scheme and consequently requested that their applications for withdrawal of appeals may please be granted. Reference was also made to written requests in this regard.

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

4. In the light of oral/written requests made on behalf of the captioned parties, all the appeals are dismissed as withdrawn.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 appeals for hearing before ITAT in accordance with law.

5. In the result, all captioned appeals are dismissed as withdrawn.

This Order pronounced on

27/04/2021

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Ahmedabad: Dated 27/04/2021
TANMAT

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

TRUE COPY

आदेश की प्रतिलिपि अग्रहित / Copy of Order Forwarded to:-

1. राजस्व / Revenue 2. आवेदक / Assessee 3. संबंधित आयकर आयुक्त / Concerned CIT. आयकर आयुक्त- अपील / CIT (A) 5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad 6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण, अहमदाबाद ।