

**आयकर अपीलिय 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  
& SMT. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 981/Ahd/2018

(निर्धारण वर्ष / Assessment Year : 2014-15)

<b>Vinodkumar Shyamlal Toshniwal</b> Prop. Micro Metal, B/h. Hotel Museum, Alka Cinema Road, Bhavnagar - 364001	<b>बनाम/</b> Vs.	<b>The D.C.I.T.</b> Circle-1, Room No.22, Jashonath Chowk, Nakabaug, Aayakar Bhavan, Bhavnagar
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABBPT5578J		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri A. C. Shah, A.R.
प्रत्यर्थी की ओर से /Respondent by :	Shri L. P. Jain, Sr.D.R.

सुनवाई की तारीख / Date of Hearing	26/03/2021
घोषणा की तारीख /Date of Pronouncement	26/03/2021

**आदेश/ORDER**

**PER PRADIP KUMAR KEDIA - AM:**

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals)-6, Ahmedabad ('CIT(A)' in short), dated 01.12.2017

arising in the assessment order dated 27.12.2016 passed by the Assessing Officer (AO) under s. 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2014-15.

2. The captioned assessee has sought to withdraw the appeal listed above on the ground that assessee has opted to avail benefits of 'Vivad se Vishwas Scheme, 2020' (VSV). When the matter was called for hearing, the Id. counsel for the assessee at the outset has submitted that he does not seek to pursue the said appeal owing to exercise of option for availing VSV Scheme and consequently requested that his application for withdrawal of appeal 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 appeal in the circumstances narrated on behalf of the assessee.

4. In the light of written request made on behalf of the captioned assessee, the appeal is dismissed as withdrawn.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 In the result, the captioned appeal is dismissed as withdrawn.

**This Order pronounced in Open Court on 26/03/2021**

Sd/-  
(MADHUMITA ROY)  
JUDICIAL MEMBER  
Ahmedabad: Dated 26/03/2021

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

*S. K. SINHA*

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. 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 ।