

**IN THE INCOME TAX APPELLATE TRIBUNAL, JABALPUR BENCH,
JABALPUR**
(through Virtual Hearing)

BEFORE SH. SANJAY ARORA, HON'BLE ACCOUNTANT MEMBER
& SH. MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER

ITA No.77/JAB/2019
Assessment Year: 2015-16

Seema Tiwari, Chhindwara [PAN: AESPT 1583P] (Appellant)	vs.	Income Tax Officer-1, Chhindwara (Respondent)
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Appellant by	Sh. Neeraj Agrawal, FCA
Respondent by	Sh. S.K. Halder, Sr. DR
Date of hearing	17/02/2022
Date of pronouncement	17/02/2022

ORDER

Per Bench

This is an Appeal by the Assessee agitating the dismissal of her appeal contesting her assessment dated 12/10/2017 under section 143(3) of the Income Tax Act, 1961 ('the Act') for assessment year (AY) 2015-16 by the first appellate authority vide his order dated 31/7/2019.

2. At the very outset, Sh. Agrawal, the ld. counsel for the assessee-appellant, would submit that the assessee requests for permission to withdraw her appeal as she has since opted for the settlement of her tax dispute/s under reference under the Vivad Se Vishwas Scheme, 2020 of the Government of India. Enclosed along with is Form 3 dated 10/02/2021 issued by the competent authority upon verifying the details, tax payable as per which stands duly deposited.

3. We have heard the parties before us. Though the process of settlement under the DTVSV Act has yet not been finalized inasmuch as Form 5, signifying so, has apparently not been issued yet, it is clear that the assessee does not intend to prosecute her instant appeal, a statutory right granted under the Act, but to settle her tax dispute/s following the alternate dispute resolution route, having completed all the processes in this regard. The said Act in fact itself provides for an automatic vacation of the relevant appeal on the tax dispute being settled thereunder. There was, accordingly, and only understandably so, no objection to the assessee's request by Sh. Halder, the Id. Sr. DR. We accordingly have no hesitation in permitting withdrawal of the instant appeal, which is rendered not maintainable before the Tribunal, even as liberty is hereby granted to move this Tribunal for restoration of the instant appeal where, for any reason, the assessee's application under the DTVsV Act does not reach its logical end.

4. In the result, the captioned appeal is dismissed as not maintainable.

Order pronounced in the Open Court on February 17, 2022

Sd/-
(Manomohan Das)
Judicial Member

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 17/02/2022

Copy of the Order forwarded to:

1. The Appellant: Smt. Seema Tiwari, 30, Kamthi Vihar, Parasia Road, Chhindwara (M.P.)
2. The Respondent: Income Tax Officer-1, Opp. Danielson College, Shraddha Saburi Bhawan, Nagpur Road, Chhindwara (M.P)
3. The Principal CIT-1, Jabalpur
4. The CIT(Appeals)-1, Jabalpur
5. The Senior DR, ITAT, Jabalpur
6. Guard File

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