

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH, JABALPUR**

(Through web-based video conferencing platform)

**BEFORE SHRI SANJAY ARORA, HON'BLE ACCOUNTNT MEMBER &
SHRI MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER**

**I.T.A. No.29/JAB/2019
(Asst. Year: 2014-15)**

Ashish Kumar Soni, Prop. M/s. Shreeram Aabhushan, Sarafa Bazar, Raghunathganj, Katni (MP)	vs.	Pr.CIT-2, Jabalpur.
PAN: BJVPS 4271 E (Appellant)		(Respondent)

Assessee by : None
Department by : Shri Debashish Lahiri, CIT-DR

Date of hearing : 23/02/2022
Date of pronouncement : 11/03/2022

ORDER

Per Bench:

This is an Appeal by the Assessee agitating the Order under section 263 of the Income Tax Act, 1961 ('the Act' hereinafter) dated 27/02/2019 by the Principal Commissioner of Income Tax-2, Jabalpur ('Pr.CIT', for short) in respect of the assessee's assessment u/s. 143(3), dated 02/09/2016, for the Assessment Year (AY) 2014-15.

2. None appeared for the assessee when the appeal was called out for hearing, even as there is an application on behalf of the assessee seeking permission for withdrawal of the same, in view of the assessee having opted for Vivad se Vishwas Scheme 2020 (VSVS), enclosing alongwith Form 5 dated 25/03/2021.

3. A perusal of the record shows that the assessment pursuant to the impugned order was made on 22/01/2019, which stands appealed against by the assessee before the first appellate authority on 03/01/2020. It is this appeal which was outstanding for adjudication at the time of the assessee applying under VSVS on 18/01/2021 in Form 1 (copy on record). The matter has attained finality with the acceptance of the assessee's application and the consequent issue of Form 5 under Rule 7 of the Direct Tax Vivad se Vishwas Rules, 2020 on 25/03/2021. The assessee's appeal against revision order becomes, under the circumstances, infructuous. We, therefore, have no hesitation in accepting the assessee's request, to which no objection was also raised by the Id. CIT-DR during hearing, dismissing his appeal as infructuous. The same in fact becomes non-maintainable in view of the provisions of Direct Tax VSV Act, 2020. We decide accordingly.

4. In the result, appeal filed by the assessee stands dismissed as infructuous.

Order Pronounced in open Court on this 11th day of March, 2022.

Sd/-
(Manomohan Das)
Judicial Member

sd/-
(Sanjay Arora)
Accountant Member

Dated: March 11th, 2022

vr/-

Copy to:

1. *The Assessee – Ashish Kumar Soni, Prop. M/s. Shreeram Aabhushan, Sarafa Bazar, Raghunathganj, Katni (MP)*
2. *The Revenue – Pr.CIT-2, Jabalpur.*
3. *The CIT-DR, Jabalpur.*
4. *Guard file.*

By order

(VUKKEM RAMBABU)
*Sr. Private Secretary,
ITAT, Jabalpur.*