



आयकर अपीलीय न्यायाधिकरण, रायपुर न्यायपीठ, रायपुर में।

**IN THE INCOME TAX APPELLATE TRIBUNAL,**

**RAIPUR BENCH, RAIPUR**

**(Through Virtual Court at Raipur)**

**BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER**

**AND**

**SHRI JAMLAPPA D. BATTULL, ACCOUNTANT MEMBER**

आयकर अपील सं. / ITA No. : 126/RPR/2019

निर्धारण वर्ष / Assessment Year : 2014-2015

Smt Manisha Dubey

Beside Sahu Saw Mull, Opp Mandi Gate,

Pandri Tarai, Raipur (C.G.)-492001

PAN : **ACTPD 1233 H**

..... अपीलार्थी / Appellant

**बनाम / V/s**

Income Tax Officer-4(3), Raipur

Central Revenue Building, Raipur (C.G.)

..... प्रत्यर्थी / Respondent

**द्वारा / Appearances**

Assessee by : Shri Nilesh Jain

Revenue by : Shri G. N. Singh

सुनवाई की तारीख / Date of conclusive Hearing : 20/04/2022

घोषणा की तारीख / Date of Pronouncement : 20/04/2022

**आदेश / ORDER**

**PER JAMLAPPA D BATTULL, A.M.:**

The present appeal filed by the appellant assessee is directed against the order of the Commissioner of Income Tax (Appeal)-II, Raipur [for short "**CIT(A)**"] dt. 01/02/2019 passed u/s 250 of the Income-tax Act, 1961 [for short "**the Act**"], which in turn ascended from the order of Income Tax Officer-4(3), Raipur [for short "**AO**"] dt. 24/03/2017 passed u/s 271(1)(c) of the Act, for assessment year [for short "**AY**"] 2014-2015

2. On this date of hearing, the learned counsel for the assessee [for short “AR”] referring to the application preferred by the assessee vide letter dt. 24/01/2022, entreated that, the appellant assessee has filed an application under **Direct Tax Vivad se Vishwas Act, 2020** [for short “VSVA”] against the assailed dispute tabulated as under;

Sr	Appeal No	Details of Form No 1		Details of Form No 3	
		Date of filing	Acknowledgement No	Date of Issue	Certificate No
1	ITA/126/RPR/2019	-	-	15/12/2020	821252420151220

3. As confirmed by the learned departmental representative [for short “DR”] and as apparent from the records that, the VSVA application of the appellant is prima-facie admitted by the designated authority under VSVA and the appellant has also filed Form No 4 discharging disputed tax liability and confirming the withdrawal of connected pending appeal as under:

Sr	Appeal No	Details of Form No 4		Details of Form No 5	
		Date of filing	Acknowledgement No	Date of Issue	Acknowledgement No
1	ITA/205/RPR/2017	11/03/2021	938677601170122	-	-

4. In view of the above, we dismiss the appeal as withdrawn, subject to a rider that, in the unlikely event, if the matter is not being resolved under the Vivad se Vishwas scheme for any reasons, the appellant assessee shall have the liberty to approach & revive the appeal through filing of



Miscellaneous Application [for short “**MA**”] within the applicable time limit under the provisions of the Act for the restoration.

**5. Resultantly, the appeal of the appellant is dismissed as withdrawn.**

Order pronounced in Open Court on this Wednesday, 20<sup>th</sup> day of April, 2022.

-S/d

**RAVISH SOOD**  
**JUDICIAL MEMBER**

-S/d-

**JAMLAPPA D BATTULL**  
**ACCOUNTANT MEMBER**

रायपुर / RAIPUR; दिनांक / Dated : 20<sup>th</sup> April, 2022

आदेश की प्रतिलिपि अग्रेषित / **Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT (Appeals), Raipur (C.G.)
4. The Pr. CIT, Raipur (C.G.)
5. विभागीय प्रतिनिधि, आयकर अपीलीय न्यायाधिकरण, रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,  
निजीसचिव / Private Secretary