

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**

**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.410/Nag./2023**

(Assessment Year : 2016-17)

Anita Anant Madpuwar  
0, Gajanan Mandir Road  
Near Shitala Mata Mandir  
Chandrapur, 442 401  
PAN – ENMPM7214R

..... Appellant

v/s

Jt. Commissioner of Income Tax  
Chandrapur Range

..... Respondent

Assessee by : Shri Sujeet Deulkar  
Revenue by : Shri Abhay Marathe

Date of Hearing – 03/06/2024

Date of Order – 03/06/2024

**ORDER**

**PER V. DURGA RAO, J.M.**

The present appeal has been filed by the assessee challenging the impugned order dated 10/10/2023, passed under section 250 of the Income Tax Act, 1961 (*"the Act"*) by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*"learned CIT(A)"*], for the assessment year 2016-17.

2. In its appeal, the assessee has raised following grounds:–

*"1. Under the facts and circumstances of the case, Ld. CIT(A)-Nagpur has erred in passing ex parte order u/s 250 of the Act, 1961 without considering the status of pending application under VSV scheme with the Designated Authority PCIT-3 Nagpur.*

2. Under the facts and circumstances of the case, Ld. CIT (A) has erred in confirming the penalty of Rs 265000/- u/s 271D imposed by Ld. AO, without considering application of the assessee pending under VSV scheme for non filing of Form- 5 to be furnished by designated authority, which is against the law of natural justice.

3. The assessee craves your indulgence to add, amend or alter all or any grounds of appeal before or at the time of hearing

3. During the course of hearing, the learned Counsel for the assessee, by way of a letter dated 31/05/2024, submitted that since the Department has settled the taxability under Vivad Se Vishwas Tax Scheme, hence, wish to withdraw the present appeal. Accordingly, he prayed that the assessee be allowed to withdraw her appeal. The learned Departmental Representative has no objection to the submissions made by the learned Counsel for the assessee. Consequently, accepting the prayer of the learned Counsel for the assessee, we hereby allow the assessee to withdraw her appeal.

4. In the result, assessee's appeal is dismissed as withdrawn.

Order pronounced in the open Court on 03/06/2024

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**NAGPUR, DATED: 03/06/2024**

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

Pradeep J. Chowdhury  
Sr. Private Secretary

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur