

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "SMC" JAIPUR

श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य एव श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष
BEFORE: SHRI RATHOD KAMLESH JAYANTBHAI, AM & SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 852/JP/2024
निर्धारण वर्ष / Assessment Year : 2017-18

A R Foods Private Limited, H-884, Phase-III, Industrial Area, Bhiwadi	बनाम Vs.	DCIT, Central Circle, Alwar
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAFCA 1391 L		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Sh. Dinesh Kumar, Adv.
राजस्व की ओर से / Revenue by : Sh. Gautam Singh Choudhary (JCIT)

सुनवाई की तारीख / Date of Hearing : 28/11/2024
उदघोषणा की तारीख / Date of Pronouncement: 28/11/2024

आदेश / ORDER

PER: Narinder Kumar, Judicial Member

Present appeal came to be presented on 07.06.2024 challenging the order dated 10th April, 2024 passed by learned CIT(A), as regards the assessment order relating to the Assessment Year 2017-18.

2. Vide assessment order dated 31.12.2019, the Assessing Officer assessed total income of the assessee-appellant company at Rs. 46,95,590/- for the said assessment order 2017-18, by making two

additions u/s 69A i.e. of Rs. 42,75,500/- and Rs. 2,00,000/-, as the assessee was found to have not explained said amounts.

3. Feelings aggrieved by the assessment order, the assessee challenged the same by way of an appeal learned CIT(A). Vide impugned order, Learned CIT(A) partly allowed the appeal by upholding the assessment order, as regards the first mentioned addition, only to the extent of Rs. 17,75,500/-, and sustaining the 2nd addition of Rs. 2,00,000/-, amount having been found to be unaccounted and source of said payments also having remained unexplained.

4. Feeling aggrieved by the impugned order, the assessee is before this Appellate Tribunal.

5. When the appeal is pending for hearing, an application has been filed on behalf of the appellant, through Counsel Sh. Dinesh Kumar, Advocate. Application came to be presented before the Registry on 27.11.2024 with the prayer for withdrawal of this appeal with the liberty to get the same revived in case the appellant does not find favour under Vivad Se Vishwas Scheme, 2024.

6. In the application, it has been alleged that requisite application having been filed by the appellant in Form-01 under the Vivid Se Vishwas Scheme, 2024, the appellant has received certificate dated 14.11.2024 in Form No. 2, u/s 92(1) of the said scheme from the Designated Authority .

7. Learned Counsel for the appellant has submitted that in order to avail of benefit of said Scheme, appellant is required to withdraw this appeal, as required u/s 91(3) of the said scheme, and as such, the appellant be permitted to withdraw the appeal.

8. Learned DR has no objection to the allowing of the prayer of the appellant for withdrawal of the appeal while granting liberty for its revival as per law.

9. For the reasons given in the application and in view of the submissions put forth, since withdrawal of the appeal is stated to be one of the essential requirements to avail of the benefit of said Scheme of 2024, in the interest of justice, this appeal is hereby dismissed as having been withdrawn. However, it is made clear that in case no settlement is arrived at under the Scheme, 2024, appellant shall be at liberty to get this appeal revived, on filing of application, in accordance with law.

File be consigned to the record room after the needful is done by the office.

Order pronounced in the open court on 28/11/2024.

Sd/-
(राठौड़ कमलेश जयन्तभाई)
(RATHOD KAMLESH JAYANTBHAI)
लेखा सदस्य / Accountant Member

Sd/-
(नरेन्द्र कुमार)
(NARINDER KUMAR)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 28/11/2024

*Ganesh Kumar, Sr. PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- A. R. Foods Private Ltd., Bhiwadi
2. प्रत्यर्थी / The Respondent- DCIT, Central Circle, Alwar
3. आयकर आयुक्त / The Id CIT
4. आयकर आयुक्त(अपील) / The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 852/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar