

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No. 1320/Ahd/2024
(Assessment Year: 2012-13)

Vishal Suryakant Patel, A-105, Siddhi Vinayak Shikharnagar, HM Patel Statute, A.V. Road, Anand-388001 [PAN : AYNPP 6346 B]	Vs.	DCIT, Kheda Circle, Nadiad
(Appellant)	..	(Respondent)

Appellant by :	Shri Samir Vora, AR
Respondent by:	Shri VK Mangla, Sr DR
Date of Hearing	18.12.2024
Date of Pronouncement	19.12.2024

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT :

This appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi (hereinafter referred to as "CIT(A)" for short), dated 01.01.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2012-13.

2. At the outset, it was brought to the notice of the bench by the Ld. AR that the assessee has filed application under the "Direct Tax Vivad se Vishwas Scheme, 2024" and has already submitted Form 1 before the designated authority. He also submitted that the Form 2 has already been issued by the designated authority which is placed on record.

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3. Keeping in view the exercise of option by the assessee to opt for the scheme, the appeal of the assessee is being dismissed as infructuous.
4. In the result, the appeal of the assessee is dismissed.

The order is pronounced in the open Court on 19.12.2024

Sd/-

Sd/-

(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

(DR. B.R.R. KUMAR)
VICE-PRESIDENT

Ahmedabad; Dated 19/12/2024

btk

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

True Copy

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad