

**IN THE INCOME TAX APPELLATE TRIBUNAL
SMC-‘C’ BENCH : BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No. 2309/Bang/2024
Assessment Year : 2008-09

Ms. Ramrao Mannaji Nandakumari, No. 69, Nandhana, 9 th Main, 5 th Cross, Coffee Board Layout, Hebbal, Kempapura, Bangalore North, Hebbal, Kempapura S.O., Bangalore – 560 024. PAN: ABDPN8854F	Vs.	The Income Tax Officer, Ward – 1 (2)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Mukesh Jain, CA
Revenue by	:	Shri Ganesh R Gale, Standing Counsel for Dept.

Date of Hearing	:	30-12-2024
Date of Pronouncement	:	30-12-2024

ORDER

PER KESHAV DUBEY, JUDICIAL MEMBER

This appeal at the instance of the assessee is directed against the order of the ld. Addl./JCIT(A)-2, Gurugram dated 03/09/2024 passed u/s. 250 of the Income Tax Act, 1961 (in short “the Act”) for the A.Y. 2008-09.

2. During the course of hearing, the Ld.AR of the assessee drew our attention to the application dated 27/12/2024 filed for withdrawal of Appeal

along with the Form-2 dated 19/12/2024 and submitted that the assessee has opted for resolution under the Vivad Se Vishwas Scheme, 2024 and accordingly the ld. Principal Commissioner had already issued the copy of form- 2 i.e. certificate under sub-section (1) of section 92 of the Finance (No. 2) Act, 2024. The AR further submitted that as per the provisions of said scheme, any pending appeal is required to be withdrawn to pursue resolution under said scheme and therefore in compliance to the said scheme, prayed that the appeal pending before this Tribunal may be permitted to be withdrawn. We accordingly, after perusal of the application & Form-2 as well as at the request of the Ld.AR of the assessee, dismiss this appeal of the assessee as withdrawn with the liberty to reinstate the appeal if the assessee's application under direct taxes Vivad Se Vishwas Scheme 2024 are not accepted.

3. In the result, the appeal filed by the assessee is dismissed as withdrawn. Order pronounced in the open court on 30th December, 2024.

Sd/-
(PRASHANT MAHARISHI)
Vice – President

Sd/-
(KESHAV DUBEY)
Judicial Member

Bangalore,
Dated, the 30th December, 2024.
/MS /

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore