

**IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH, PATNA**

**BEFORE SHRI DUVVURU RL REDDY, VP  
AND**

**SHRI RAJESH KUMAR, AM**

**ITA No.1/PAT/2024**

**(Assessment Year:2014-15)**

**Nutan Chaudhary**  
E-1206, Oxy Homez Society,  
Loni Bhopura Road,  
Ghaziabad-201005,  
Uttar Pradesh

**(Appellant)**

**PAN No. AZOPC2468H**

**Vs.**

**CIT (A)**  
National Faceless Appeal  
Centre, Delhi

**(Respondent)**

**ITA No. 276/PAT/2024**

**(Assessment Year:2017-18)**

**Shishir Kumar Choudhary**  
403, Tirupati Apartment, A.N.  
Path, Boring Road,  
Patna-800001, Bihar

**(Appellant)**

**PAN No. AZOPC2468H**

**Vs.**

**DCIT**  
Lok Nayak Jai Prakash  
Bhawan, Patna-800001, Bihar

**(Respondent)**

**Assessee by**

: Shri Rakesh Kumar, AR

**Revenue by**

: Shri Ashwani Kr. Singal, DR

**Date of hearing:** 05.12.2024

**Date of pronouncement :** 31.12.2024

**ORDER**

**Per Rajesh Kumar, AM:**

These are appeals preferred by the two different assessee's against the orders of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 03.11.2023 & 28.12.2023 for the AYs 2014-15 & 2017-18 respectively.

02. At the outset, the Id. Counsel for the assessee submitted before the Bench that the assessee has gone into Direct Tax Vivad Se Vishwas Scheme, 2024 and the form no.1 of DTVSV has already been filed the copy of which along with applications dated 03.12.2024, were



enclosed therewith. However, form no.4 is yet to be issued by the department, which fact has been admitted by the Id. DR. The Id. AR therefore prayed that the assessee's may be allowed to withdraw these appeals with a liberty to get these appeals revived in case the assessee's applications under VSVS are rejected for any reason.

03. Considering the facts on record we observe that assessee's have filed VSVS-24 and form no.1, have already been filed. Therefore, we are inclined to dismiss both the appeals of the assessee's with a liberty to get these appeals recalled by filing Miscellaneous petitions if the applications of the assessee's under VSVS-24 are not accepted for any reason whatsoever. In the result, the appeals of the assessee's are dismissed as withdrawn.

04. In the result, the appeals of both the assessee are dismissed as withdrawn.

Order pronounced in the open court on 31.12.2024.

Sd/-  
(DUVVURU RL REDDY)  
(VICE PRESIDENT)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 31.12.2024

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata