

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'SMC' BENCH, KOLKATA**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)**

**I.T.A. No. 2231/KOL/2024  
Assessment Year: 2013-2014**

***Keetan M Kamdar HUF,.....Appellant  
C/o. Subash Agarwal & Associates,  
Advocates,  
Siddha Gibson,  
1, Gibson Lane, Suite 213,  
2<sup>nd</sup> Floor, Kolkata-700069  
[PAN:AAFHK9174G]***

**-Vs.-**

***Income Tax Officer,.....Respondent  
Ward-29(1), Kolkata,  
Aakayar Bhawan Dakshin,  
2, Gariahat Road (South),  
Kolkata-700031***

**Appearances by:**

*Shri Siddharth Agarwal, Advocate, appeared on behalf of  
the assessee*

*Shri Nicholash Murmu, Addl. CIT, D.R., appeared on  
behalf of the Revenue*

**Date of concluding the hearing: January 06, 2025**

**Date of pronouncing the order: January 07, 2025**

**O R D E R**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 22<sup>nd</sup> August, 2024 passed for Assessment Year 2013-14.

2. At the time of hearing, it was pointed out by the Id. Counsel for the assessee that the assessee has already gone into Direct Tax Vivad Se Vishwas Scheme, 2024 ('DTVSVS 2024' Scheme) by filing Declaration in Form No. 1 and Form 2, with the Competent Authority and therefore, prayed before the Bench that the assessee may be allowed to withdraw this appeal.

3. On the other hand, Id. Departmental Representative did not oppose to withdraw the appeal.

4. I have heard the rival submissions and perused the material available on record. By considering the totality of the facts and circumstances of the case, I dismiss the appeal of the assessee as withdrawn with the liberty to the assessee to get the appeal revived by filing necessary miscellaneous application if the assessee is not successful in the VSVS-24, for any reason, whatsoever.

**5. In the result, the appeal of the assessee is dismissed as withdrawn.**

Order pronounced in the open Court on 07/01/2025.

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice-President (KZ)**

***Kolkata, the 7<sup>th</sup> day of January, 2025***

*Copies to :(1) Keetan M Kamdar HUF,  
C/o. Subash Agarwal & Associates,  
Advocates,*

*Siddha Gibson,  
1, Gibson Lane, Suite 213,  
2<sup>nd</sup> Floor, Kolkata-700069*

- (2) *Income Tax Officer,  
Ward-29(1), Kolkata,  
Aakayar Bhawan Dakshin,  
2, Gariahat Road (South), Kolkata-700031*
- (3) *Commissioner of Income Tax (Appeals);  
National Faceless Appeal Centre (NFAC),  
Delhi;*
- (4) *CIT - , Kolkata;*
- (5) *The Departmental Representative;*
- (6) *Guard File*
- TRUE COPY*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***