

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH, AHMEDABAD**

**BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER  
& SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

I.T.A. No.769/Ahd/2024  
(Assessment Year: 2015-16)

Sandeep Mohanraj Singhi, B-1102, Sundervan Epitome, Opp. Star India Bazar, Satellite, Ahmedabad-380015	Vs.	Assistant Commissioner of Income Tax, Circle-4(2), Ahmedabad
[PAN No.ACAPS7055B]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Saiyam Shah, A.R.
<b>Respondent by:</b>	Shri B. P. Srivastava, Sr. D.R.

<b>Date of Hearing</b>	06.01.2025
<b>Date of Pronouncement</b>	07.01.2025

ORDER

**PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:**

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax(Appeals)-12, (in short “Ld. CIT(A)”), Ahmedabad vide order dated 17.08.2023 passed for Assessment Year 2015-16.

2. The assessee submitted before us that it wants to withdraw the present appeal since he has opted to avail benefits of Vivad se Vishwas Scheme, 2024 and in his submission, the assessee has also enclosed copies of Form No. 1 issued by the Pr. CIT of Income Tax, approving the applications filed by the assessee under the Vivad se Vishwas Scheme, 2024. The Counsel for the assessee vide letter dated 05.01.2025 submitted that he does not wish to pursue the present appeal since their application under Vivad se Vishwas Scheme, 2024 have been approved by the Income Tax Department and requested that their applications for withdrawal of appeal may please be accepted.

3. The Ld. Departmental Representative for the Revenue stated that he has no objection to withdraw of the present appeals, in the circumstances narrated on behalf of the assessee.

4. We have considered the application of the assessee for withdrawal of the appeal on the ground that their application has been approved under Vivad se Vishwas Scheme, 2024. A reference has been made in sub-Section (1) and Undertaking given under sub-Section (4) of Section 91 of the Finance (No.2) Act, 2024 of Direct Tax Vivad se Vishwas Scheme, 2024 for the purpose of withdrawal of appeal. In the light of the provisions made in the Scheme and after considering the material on record, the aforesaid request for withdrawal of appeal of the assessee to avail the VSV Scheme, 2024 is hereby allowed.

5. In the result, the captioned appeal is dismissed as withdrawn.

**This Order pronounced in Open Court on**

**07/01/2025**

**Sd/-**

**(NARENDRA P. SINHA)  
ACCOUNTANT MEMBER**

Ahmedabad; Dated 07/01/2025

TANMAY, Sr. PS

**TRUE COPY**

**आदेश की प्रतिलिपि अग्रेषित/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,**

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