

आयकर अपीलीय अधिकरण, सूरत न्यायपीठ, सूरत
IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER
आयकर अपील सं./ITA Nos. 641 & 642/SRT/2024
(AY 2013-14)
आयकर अपील सं./ITA Nos. 721 & 722/SRT/2024
(AY 2012-13)
(Hybrid hearing)

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| Chetankumar Champakbhai Maisuria E-5, Gajanand Society, Opp. Dena Bank, Kabilpore, Navsari-396 445 [PAN : AHLPM 4697 H] | बनाम Vs | Income Tax Officer, Ward-1, Navsari, 208, Aaykar Bhavan, Nr. Charpool Police Chowki, Charpool, Navsari-396 445 |
| अपीलार्थी/Appellant | | प्रत्यर्थी /Respondent |

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| निर्धारिती की ओर से /Assessee by | Shri Kiran K Shah, CA |
| राजस्व की ओर से /Revenue by | Shri Mukesh Jain– Sr-DR |
| सुनवाई की तारीख/Date of hearing | 15.01.2025 |
| उद्घोषणा की तारीख/Date of pronouncement | 15.01.2025 |

Order under section 254(1) of Income Tax Act

PER BENCH:

1. This group of four appeals by individual assessee are directed against the separate orders of National Faceless Appeal Centre, Delhi [for short to as "NFAC/Ld.CIT(A)"] dated 04.04.2024 for assessment years (AYs) 2013-14 and dated 06.05.2024 for assessment year 2012-2013. All these appeals came up hearing today (15th January 2025), the learned Counsel for the assessee submits that the assessee has applied for seeking the benefits of Vivad se Visvas Scheme -2024 (VSV-24) and his application has been accepted. The assessee has also paid tax as per the order of designated authority. The

learned counsel for the assessee further submits that he may be allowed to withdraw four appeals.

2. On the other hand, Id. Sr-DR for the Revenue submits that he has no objection, if all the appeals of the assessee are dismissed as "withdrawn" as suggested by this Bench.
3. We have considered the rival submissions of both the parties and considering the facts that the assessee has already filed application before the prescribed authority under VSV-24 and have paid the tax liability as determined by designated authority. Hence, all the appeals of the assessee are dismissed as "withdrawn" with liberty to the assessee as well as to the revenue that in case, if the applications preferred by the assessee under VSV-2024 do not get finally settled for any reason whatsoever, then both the parties are at liberty to prefer Miscellaneous Application before this Tribunal for restoration of these appeals or any further direction and in such event, the appeals shall get restored. The Assessing Officer is directed to pass the consequential order.
4. In the result, all the appeals of the assessee are dismissed as withdrawn. Registry is directed to place one copy of this order in all appeals folder / case file(s).

Order announced on 15/012025 in the Virtual Court hearing.

Sd/-
(BIJAYANANDA PRUSETH)
लेखा सदस्य/Accountant Member

Sd/-
(PAWAN SINGH)
न्यायिक सदस्य/Judicial Member

सूरत / Surat Dated: 15/01/2025
Dkp Outsourcing Sr. P.S*

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, सूरत/ DR, ITAT, SURAT
- गार्ड फाईल/ Guard File

By order/आदेश से,

// True Copy //

सहायक पंजीकार
आयकर अपीलीय आधिकरण, सूरत