

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAIPUR BENCH, RAIPUR

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER  
AND  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 495/RPR/2024  
निर्धारण वर्ष / Assessment Year : 2014-15

Shri Rakesh Kumar  
Ward No.36, Jagir Chowk,  
New Khursipar, Bhilai,  
Dist. Durg (C.G.)-490 011  
PAN: BBTPK4928E

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward-2(1), Bhilai

.....प्रत्यर्थी / Respondent

Assessee by : None  
Revenue by : Smt. Anubhaa Tah Goel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 15.01.2025

घोषणा की तारीख / Date of Pronouncement : 16.01.2025

**आदेश / ORDER****PER ARUN KHODPIA, AM:**

The present appeal filed by the assessee is directed against the order passed by the Commissioner of Income-Tax (Appeals), National Faceless Appeal Center (NFAC), Delhi, dated 20.09.2024, which in turn arises from the order passed by the A.O under Sec.271(1)(b) of the Income-tax Act, 1961 (in short 'the Act') dated 30.08.2022 for the assessment year 2014-15.

2. The assessee by filing a letter dated 13.01.2025, had submitted that he has opted for Vivad Se Vishwas Scheme, 2024 (VSVS 2024) in order to settle the dispute involved in the captioned appeal. The assessee in support of his aforesaid claim has placed on record "Form-1" filed by him as per Rule 4 of the Direct Tax Vivad Se Viswas 2024 (DTVSV 2024) for the captioned appeal. Although, an application seeking adjournment has been filed by the assessee appellant before us for the reason that "Form 2" is yet to be issued under the aforesaid scheme, but we are not inclined to allow the same. Rather, we find it appropriate to dismiss the appeal of the assessee, treating the same as withdrawn, having initiated the process to settle the litigation under VSVS-2024, thus, need not be kept pending for adjudication on merits.

3. Per contra, Ld. Sr. Departmental Representatives (for short 'DR') did not raise any objection to the seeking of the withdrawal of the captioned appeal by the assessee appellant.

4. Considering the aforesaid factual position, we dismiss the appeal as withdrawn. Before parting, we may herein observe that in case the order for full and final settlement of tax arrears in "Form 4" is not passed by the designated authority, then the assessee will remain at a liberty to seek restoration of the subject appeal.

5. Resultantly, the appeal filed by the assessee is dismissed as withdrawn in terms of the aforesaid observations.

Order pronounced in open court on 16th day of January, 2025.

Sd/-  
**RAVISH SOOD**  
**(JUDICIAL MEMBER)**

Sd/-  
**ARUN KHODPIA**  
**(ACCOUNTANT MEMBER)**

रायपुर / RAIPUR ; दिनांक / Dated : 16<sup>th</sup> January, 2025.

\*\*SB, Sr. PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT, Raipur-1 (C.G)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,  
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.