

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH "SMC", RAIPUR**

**श्री रवीश सूद, न्यायिक सदस्य के समक्ष  
BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER**

आयकर अपील सं. / ITA No.421/RPR/2024

निर्धारण वर्ष / Assessment Year : 2014-15

HR SR Infrastructure Company  
Near Jai Stambh Chowk,  
P.O. Ambikapur (C.G.)-497 001  
PAN: AAEFH9899J

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer-2,  
Ambikapur (C.G)

.....प्रत्यर्थी / Respondent

Assessee by : Shri G.S. Agrawal, CA  
Revenue by : Smt. Tarannum Verma, Sr. DR

सुनवाई की तारीख / Date of Hearing : 22.01.2025

घोषणा की तारीख / Date of Pronouncement : 23.01.2025

**आदेश / ORDER**

**PER RAVISH SOOD, JM:**

The present appeal filed by the assessee firm is directed against the order passed by the ADDL/JCIT(A)-6, Mumbai, dated 30.07.2024, which in turn arises from the order passed by the A.O under Sec.143(3) of the Income-tax Act, 1961 (in short 'the Act') dated 31.12.2016 for the assessment year 2014-15.

2. Shri G.S Agrawal, Ld. Authorized Representative (for short 'AR') for the assessee, at the threshold, submitted that as the assessee firm has opted for Vivad Se Vishwas Scheme, 2024 (VSVS 2024) in order to settle the dispute involved in the captioned appeal, therefore, as per instruction he seeks to withdraw the captioned appeal. The Ld. AR in order to buttress his aforesaid claim has placed on record "Form-1" filed by the assessee appellant as per Rule 4 of the Direct Tax Vivad Se Viswas 2024 (DTVSV 2024) for the captioned appeal.

3. Smt. Tarannum Verma, 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, I herein permit the assessee firm to withdraw the captioned appeal. Before parting, I may herein mention 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 firm shall remain at a liberty to seek restoration of its appeal.

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 Resultantly, the appeal filed by the assessee firm is dismissed as withdrawn in terms of the aforesaid observations.

Order pronounced in open court on 23<sup>rd</sup> day of January, 2025.

Sd/-

(रवीश सूद / RAVISH SOOD)

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर/ RAIPUR ; दिनांक / Dated : 23<sup>rd</sup> January, 2025.

\*\*\*SB, Sr. PS.

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (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.