

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.11/RPR/2025

निर्धारण वर्ष / Assessment Year : 2017-18

Patel Chawal Udyog
Urkura Road, Lakhanpuri,
Charama, Kanker-494334 (C.G.)
PAN : AAJFP3887H

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer
Ward-Kanker (C.G)

.....प्रत्यर्थी / Respondent

Assessee by : None (withdrawal application)
Revenue by : Smt. Tarannum Verma, Sr. DR

सुनवाई की तारीख / Date of Hearing : 24.01.2025

घोषणा की तारीख / Date of Pronouncement : 27.01.2025

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)-2, Nagpur, dated 12.12.2024, 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 09.12.2019 for the assessment year 2017-18.

2. The assessee firm has filed a letter dated 24.01.2025 wherein it has sought liberty to withdraw the captioned appeal for the reason that it has opted for Vivad Se Vishwas Scheme, 2024 (VSVS 2024) in order to settle the dispute involved in the captioned appeal. For the sake of clarity, the letter dated 24.01.2025 is culled out as under:

Application for withdrawal of appeal

It is respectfully submitted that, **assessment** was completed **u/s143(3)** for the AY17-18 on 9-12-19 by making total addition of Rs.1,09,056 on the count of adhoc disallowance of expenses; thereafter, the assessee has filed appeal before Id CIT(A) and the assessee has withdrawn the appeal stating has opted VSV scheme, 2020 thus, Id CIT(A) has dismissed the appeal as 'withdrawn'; therefore for the same the **appeal filed by the assessee** on 7-1-25 before your Honor, **is withdrawn**, may kindly be permitted and obliged.

Submitted, for judicious consideration.

Yours faithfully,

रुनीजा बाने पटेल

Nayna Ben Patel
(Partner of the assessee-Firm)

3. Smt. Tarannum Verma, Ld. Sr. Departmental Representative (for short 'DR') did not raise any objection to the seeking of 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 27th day of January, 2025.

Sd/-

(रवीश सूद / RAVISH SOOD)

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर/ RAIPUR ; दिनांक / Dated : 27th 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 फाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary

आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.