

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRABENCH(SMC), AGRA**

BEFORE : SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER

**ITA No. 177/Agr/2024
Assessment Year: 2010-11**

Shri Ajay Agarwal 113A, Behind of 24 Bungalow, AB Road, Scheme No. 114 Part-1, Indore-452010 Madhya Pradesh	v.	Income Tax Officer Ward 2(1), Aayakar Bhawan, City Center Gwalior-474001, Madhya Pradesh
PAN :AFFPA9780B		
(Appellant)		(Respondent)

Assessee by	Application dated 22.01.2025 filed by the learned Counsel for the assessee, Shri Rajendra Sharma, Advocate, for withdrawal of Appeal & Shri Manuj Sharma, Advocate appeared in Person
Revenue by	Shri Shailendra Srivastava, Sr. DR

Date of hearing	28.01.2025
Date of pronouncement	28.01.2025

ORDER

PER RAMIT KOCHAR, Accountant Member:

This appeal in ITA No.177/Agr/2024 for the assessment year 2010-11 has arisen from the appellate order dated 16.03.2024 passed by learned Commissioner of Income-tax (Appeals), NFAC, Delhi (DIN

&Order No. ITBA/NFAC/S/250/2023-24/1062762214(1)), which appeal before Id. CIT(A) in turn has arisen from the assessment order dated 26.03.2013 passed by Assessing Officer u/s. 143(3) of the Income-tax Act, 1961.

2. The learned counsel for the assessee Shri Rajendra Sharma, Advocate has filed an application with ITAT, Agra Bench, Agra on 22.01.2025 (inward Dak No. 2129)(placed on record in file) and Shri Manuj Sharma, Advocate appeared in person before the SMC Bench, and stated that the assessee has availed Direct Tax Vivad Se Vishwas Scheme, 2024, and has duly filed Declaration in Form No. 1 with the Department vide Acknowledgment No. 752700360131224 dated 13.12.2024. It was submitted that the department has issued Form No. 2 bearing DIN/acknowledgment number 827885861160125 dated 16.01.2025 issued by Id PCIT, Gwalior , under Rule 5 being Certificate under Sub-Section (1) of Section 92 of the Finance (No.2) Act, 2024 (under the Direct Tax Vivad Se Vishwas Scheme, 2024). The said Form No. 2 is placed on record by the assessee. Prayers are made by the assessee vide aforesaid written application and personal hearing as stated aforesaid through learned counsel's that in view thereof the

assessee wants to withdraw its appeal in ITA No. 177/Agr/2024 for assessment year 2010-11.

3. On being asked by the Bench, learned Sr. DR submitted that the Department has no objection if the appeal of the assessee is allowed to be withdrawn.

4. After hearing both the parties and perusing the material on record, I hereby dismiss the appeal filed by the assessee in ITA No. 177/Agr/2024 for the assessment year 2010-11 being withdrawn by the assessee on the ground that the assessee has availed The Direct Tax Vivad Se Vishwas Scheme, 2024, as stated by the assessee before the Bench vide its written application dated 22.01.2025 as well stated by Id. Counsel in person before the SMC Bench, wherein Certificate in Form No. 2 (Under Rule-5) being certificate under Sub-section (1) of section 92 of Finance(No. 2) Act, 2024 under the Direct Tax Vivad Se Vishwas Scheme, 2024, dated 16.01.2025 issued by learned Principal CIT, Gwalior which is placed on record by the assessee vide application dated 22.01.2025, requesting for withdrawal of the aforesaid appeal. I order accordingly.

5. In the result, appeal of the assessee in ITA no. 177/Agr/2024 for assessment year 2010-11 stands dismissed as being withdrawn as detailed above.

Order pronounced in the open court on 28/01/2025

Sd/-

**(RAMIT KOCHAR)
ACCOUNTANT MEMBER**

Dated:28/01/2025

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra