

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRABENCH, AGRA**

**BEFORE : SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER
And
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

**ITA No. 39/Agr/2024
Assessment Year: 2017-18**

Ashutosh Sharma, A-430, Balwant Nagar, Thatipur, Gwalior-474011 Madhya Pradesh	v.	Income-tax Officer, Ward 3(1), Aayakar Bhawan, City Centre, Gwalior-474011, Madhya Pradesh
PAN :GKYPS9337C		
(Appellant)		(Respondent)

Assessee by	Shri Manuj Sharma, Advocate
Revenue by	Shri Shailendra Srivastava, Sr. DR

Date of hearing	15.01.2025
Date of pronouncement	28.01.2025

ORDER

PER RAMIT KOCHAR, Accountant Member:

This appeal in ITA No.39/Agr/2024 for the assessment year 2017-18 has arisen from the appellate order dated 08.12.2023 [DIN & Order No. ITBA/NFAC/S/250/2023-24/1058602603(1)], passed by learned Commissioner of Income-tax (Appeals), NFAC, Delhi, which, in turn, has arisen from the assessment order dated 04.12.2019 passed by Assessing Officer u/s. 147 r.w.s. 143(3) of the Income-tax Act, 1961.

2. At the outset, learned counsel for the assessee submitted 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. 742208610051224 dated 05.12.2024. It was submitted that the department has issued Form No. 2 bearing DIN/acknowledgment number 788346641301224 dated 30.12.2024 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 Id. Counsel for the assessee. Prayers were made by Id. Counsel for the assessee that in view thereof the assessee wants to withdraw its appeal in ITA No. 39/Agr/2024 for assessment year 2017-18.

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 DR submitted that the Department has no objection if the appeal of the assessee is allowed to be withdrawn.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record, we hereby dismiss the appeal filed by the assessee in ITA No. 39/Agr/2024 for the assessment year 2017-18 being withdrawn by the assessee on the ground that the assessee has availed The Direct Tax Vivad Se Vishwas Scheme, 2024, as stated by Id. Counsel for the assessee before the 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 30.12.2024 issued by learned Principal CIT, Gwalior is placed on record by Id counsel for the assessee vide application dated 09.01.2025 requesting for withdrawal of the aforesaid appeal. We order accordingly.

5. In the result, appeal of the assessee in ITA no. 39/Agr/2024 for assessment year 2017-18 stands dismissed as being withdrawn as detailed above.

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

**Sd/-
SUDHIR KUMAR
JUDICIAL MEMBER**

**Sd/-
(RAMIT KOCHAR)
ACCOUNTANT MEMBER**

Dated: 28/01/2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra