

**आयकर अपीलीय अधिकरण, सूरत न्यायपीठ, सूरत**  
IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND  
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER  
**आयकर अपील सं./ITA No. 154/SRT/2024** (AY 2014-15)  
(Hybrid hearing)

Mathurbhai N. Patel, 333, Bhagyoday Ind. Estate, Puna Kumbhariya Road, Surat, Gujarat-395010. <b>[PAN : ADIPP 4560 B]</b>	बनाम Vs	Income Tax Officer, Ward-2(3)(3), Surat.
अपीलार्थी/Appellant		प्रत्यर्थी /Respondent

निर्धारिती की ओर से /Assessee by	Shri Rasesh Shah, CA
राजस्व की ओर से /Revenue by	Shri Mukesh Jain– Sr. DR
सुनवाई की तारीख/Date of hearing	27.01.2025
उद्घोषणा की तारीख/Date of pronouncement	27.01.2025

**Order under section 254(1) of Income Tax Act**

**PER: PAWAN SINGH, JUDICIAL MEMBER:**

1. This appeal by the assessee is directed against the order of National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals) (in short, the Id. CIT(A)) dated 15/12/2023 for the Assessment Year-2014-15.
2. At the outset of hearing, the learned Authorised Representative (Id. AR) of the assessee submits that the assessee has applied for seeking the benefits of Direct Vivad Se Vishwas-2024 (DTVSV-2024) and has received Form No. 1 vide acknowledgement No. 796542990311224 dated 31/12/2024 and his application has been accepted. The assessee has also paid tax as per the order of designated authority. The learned counsel for the assessee further submits that he may be allowed to withdraw this appeal.
3. On the other hand, the learned Senior Departmental Representative (Id. Sr. DR) for the Revenue submits that he has no objection, if the appeal of the assessee is dismissed as "withdrawn" as suggested by this Bench.

4. We have considered the rival submissions of both the parties and considering the facts that the assessee has already filed application before the prescribed authority under DTVSV-24 and have paid the tax liability as determined by designated authority. Hence, this appeal of the assessee is dismissed as "withdrawn" with liberty to the assessee as well as to the revenue that in case, if the application preferred by the assessee under DTVSV-2024 do not get finally settled for any reason whatsoever, then both the parties are at liberty to prefer Miscellaneous Application before this Tribunal for restoration of this appeal or any further direction and in such event, the appeal shall get restored. The Assessing Officer is directed to pass the consequential order.
5. In the result, this appeal of the assessee is dismissed as withdrawn.

Order announced in open Court on 27/01/2025.

Sd/-  
(BIJAYANANDA PRUSETH)  
लेखा सदस्य/Accountant Member

Sd/-  
(PAWAN SINGH)  
न्यायिक सदस्य/Judicial Member

सूरत / Surat Dated: 27/01/2025  
\*Ranjan

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, सूरत/ DR, ITAT, SURAT
- गार्ड फाईल/ Guard File

By order/आदेश से,

सहायक पंजीकार  
आयकर अपीलीय अधिकरण, सूरत