

**IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER
ITA No.297/SRT/2024 (AY: 2017-18)
(Hybrid Hearing)**

Divine Jewellery, Unit No.16-N, Plot No.222A, Surat Special Economic Zone, GIDC Sachin Surat, Surat - 394230	Vs.	The ACIT, Ward – 1(2), Surat Current Jurisdiction: The ACIT, Circle – 1(1)(1), Surat
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAHFD9971E		
(Appellant)		(Respondent)

Appellant by	Ms Himali Mistry, CA
Respondent by	Shri Mukesh Jain, Sr. Dr
Date of Hearing	28/01/2025
Date of Pronouncement	28/01/2025

आदेश / ORDER

PER BIJAYANANDA PRUSETH, AM:

This appeal by the assessee emanates from the order passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act') dated 19.01.2024 by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short, 'CIT(A)/NFAC'] for the assessment year (AY) 2017-18.

2. The learned Authorized Representative (Id. AR) of the assessee submitted that assessee has opted for the benefit of the Direct Tax Vivad Se Vishwas Scheme, 2024 (in short 'the VSVS, 2024'). The copy of Form No.2

issued by the PCIT-1, Surat, dated 08.01.2025, is filed before the Tribunal.

The Id. AR submitted letter dated 22.01.2025 with a request to permit to withdraw the appeals in ITA No.297/SRT/2024 for AY.2017-18.

3. We have heard both the parties and perused the materials available on record. We have also gone through the Form No.2, dated 08.01.2025 filed by the assessee to opt the benefit of 'VSVS, 2024'. The learned Senior Departmental Representative (Id. Sr. DR) for the revenue did not have any objection if the appeal is permitted to be withdrawn by the assessee. Consequently, we treat this appeal as withdrawn.

4. In the result, the appeal of the assessee is dismissed as withdrawn.

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

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER

Surat, Dated: 28/01/2025
SAMANTA

Copy to:

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

// TRUE COPY //

By order

Assistant Registrar/Sr. PS/PS
ITAT, Surat