

आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपील सं./ITA No.434/RJT/2023

निर्धारणवर्ष /Assessment Year: 2014-15

Harish Harakhchand Gudhka (HUF) Niharika, Street No.2D, Oswal Colony Opp: Rajendra Bal Kridangan Jamnagar 361 005. PAN : AABHH 1750 D	बनाम Vs.	The ACIT, Cir.1 Jamnagar.
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri Malay Koticha, Id.AR

राजस्व की ओर से/Revenue by : Shri Abhimanyu Singh Yadav, Sr-DR

सुनवाई की तारीख/Date of Hearing : 30/01/2025

घोषणा की तारीख/Date of Pronouncement : 30/01/2025

ORDER

PER DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER:

At the outset itself, Shri Malay Koticha, Learned Counsel for the assessee submitted before the Bench that assessee has opted for the benefit of the “Direct Tax Vivad Se Vishwas Act, 2024” and filed form no.1 on 24.12.2024. It is submitted that the assessee has received form no.2 thereof. A letter dated 22.1.2025 digitally signed by the assessee to this effect addressed to the Tribunal along with copy of Form No.2 issued by the Ld.Pr.CIT, Designated Authority are also filed and placed on record. In view of this, the ld.counsel submitted that assessee has prayed for withdrawal of the appeal to which, the



learned Departmental Representative (in short “the Ld. DR”) did not raise any objection.

2. We have heard both the parties and gone through the above letter filed by the assessee and noted that assessee has prayed for withdrawal of the appeal. The Ld. DR for the Revenue did not have any objection if the said appeal is withdrawn by the assessee. Consequently, we treat this appeal as withdrawn. The Assessing Officer is directed to pass the consequential order.

3. In the result, the appeal of the assessee (**in ITA No. 434/RJT/2023 for AY.2014-15**) is dismissed as withdrawn.

Order is pronounced in the open court on 30/01/2025

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Sd/-
(DR.ARJUNLAL SAINI)
ACCOUNTANT MEMBER

राजकोट /Rajkot

दिनांक/ Date: 30 /01/2025

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

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

By order/आदेशसे,

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot.