

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 209 & 210/Ran/2023 (Assessment Year 2015-16 & 2016-17)
(Physical hearing)

Shakti Dhar Dobhal, No. 1-333, Brigade Court Yard, Jalahalli, Bangalore-560013 (Karnataka) PAN No. ACWPD 4074 B	Vs.	I.T.O., Ward 3(1), Bokaro
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
Department represented by	Shri Khubchand T. Pandya, Sr.DR
Date of hearing	03/02/2025
Date of pronouncement	04/02/2025

ORDER

PER: PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER:

1. Both these appeals preferred by the assessee emanate from the separate orders of National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals) [in short, the Id. CIT(A)] both dated 27/06/2023 for the Assessment Year (AY) 2015-16 & 2016-17 respectively as per the grounds of appeal on record. Facts and circumstances of both these appeals are common, therefore, with the consent of parties, both these appeals were clubbed and heard together and are being decided by this common order.
2. At the very outset, the assessee had filed an application stating that they are proceeding for Direct VSV Scheme of the department. This was also accepted by the learned Senior Departmental Representative (Id. Sr. DR) for revenue that when the intention of the assessee is clear that they are proceeding for the settlement of tax dispute within the said scheme of the department,

therefore in such scenario, it does not serve any purpose to keep the appeal pending before the Tribunal at this stage. We therefore, treat these appeals of the assessee being dismissed as withdrawn with the liberty that in case the assessee fails to reach logical end through Direct VSV Scheme, in such scenario within the para meters of law, he shall be allowed to apply of reinstatement of these appeals. Accordingly, both these appeals of the assessee are dismissed as withdrawn.

3. In the result, both these appeals of the assessee are dismissed.

Order announced in open court on 04th February, 2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Ranchi, Dated: 04/02/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi