

**INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH "DB": AGRA  
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
(Through virtual hearing)**

**ITA No. 184/AGR/2019  
(Assessment Year: 2015-16)**

<b>M/s. HMA Agro Industries Ltd,</b> 2/220, 2 <sup>nd</sup> Floor, Glory Plaza, Opp: Sur Sadan, MG Road, Agra-282007 (Appellant) <b>PAN:AACCH0450J</b>	Vs. Income Tax Officer, Ward-2(1)(5), Agra (Respondent)
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Assessee by :	Shri Deependra Mohan, CA
Revenue by:	Shri Sukesh Kumar Jain, CIT DR

Date of Hearing	03/02/2025
Date of pronouncement	03/02/2025

**ORDER**

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.184/AGR/2019 for AY 2015-16, arises out of the order of the Commissioner of Income Tax (Appeals)-2, Agra [hereinafter referred to as 'ld. CIT(A)', in short] dated 28.03.2019 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 25.01.2018 by the Assessing Officer, ITO, Ward-2(1)(5), Agra (hereinafter referred to as 'ld. AO').
2. The assessee filed a letter dated 01.02.2025 before us stating that it would be availing the Vivad Se Vishwas Scheme, 2024 introduced by the Statute to settle the tax disputes prevailing in these years for which declaration in form No.1 has already been filed.
3. Since the assessee had opted settling the dispute arising out of this appeal by availing VSVS scheme, 2024, the appeals filed by the revenue are

hereby treated as withdrawn with liberty to be given to the assessee to get these appeals restored on an application made by it in the event of the declaration made under VSVS scheme, 2024 not attaining finality for any reason whatsoever.

4. With the above mentioned liberty given to the assessee, the appeals filed by the revenue are hereby dismissed as withdrawn.

Order pronounced in the open court on 03/02/2025.

-Sd/-  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 03/02/2025  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi