

IN THE INCOME TAX APPELLATE TRIBUNAL

PANAJI BENCH, PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER&

SHRI GD PADMAHSHALI ACCOUNTANT MEMBER

ITA No. 93/PAN/2024

(Assessment Year: 2017-18)

Shri Laxmi Road Lines, No.42, Airport Road, Gandhinagar, Belagavi-590016. Karnataka.	बनाम/ Vs.	Pr.CIT, Hubli. Karnataka.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No.:ACFFS9765H		
(अपीलार्थी/ Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से / Appellant by :	None(Letter dt13-01-2025)
प्रत्यर्थी की ओर से/ Respondent by :	Shri.Narendra Reddy.. Sr.DR

सुनवाई की तारीख / Date of Hearing	05/02/2025
घोषणा की तारीख/ Date of Pronouncement	06/02/2025

आदेश / ORDER

PER PAVAN KUMAR GADALE - JM:

The assessee has filed an appeal against the order of Pr.CIT passed u/sec 263 of the Income Tax Act, 1961.

2. At the time hearing, the assessee mentioned by letter that the assessee is intended to settle the tax litigation by opting for 'Direct Tax Vivad Se Vishwas Scheme(DTVSV) 2024' and has filed Form no. 2 under DTVSV Rules. Per Contra, the Ld. DR has no objections.

3. We heard the Ld.DR submissions and perused the material on record. Since the assessee has opted for 'Direct Tax Vivad Se Vishwas Scheme(DTVSV) 2024' and has filed an application for withdrawal of appeal by letter 3-02-2025. Hence we are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given

liberty to move an application u/sec 254(2) of the Act to recall the present order in accordance with the provisions of law.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 06.02.2025.

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji, Dated 06/02/2025

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy/

1.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद/ ITAT, Mumba

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			