

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. Nos.249&250/Pat/2024
Assessment Year: 2014-15

Mohammad Parwaiz Alam.....Appellant
Alam Mansion Ararai, Basantpur,
Ward-21, Araria, Bihar-854311.
[PAN: AGAPA6710F]

vs.

NFAC, Delhi.....Respondent

Appearances by:

None appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT - Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 06, 2025

Date of pronouncing the order : February 07, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

Both the captioned appeals have been preferred by the assessee against separate orders passed by the National Faceless Appeal Centre [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’). Since, the issues relate to the same assessee, therefore, these appeals have been heard together and are being disposed of by this consolidated order.

2. At the outset, the Registry has informed that there is a delay of 7 days in filing the present appeal. The assessee filed an application for condonation of delay stating reasons for such delay. After considering the application, we find reasonable cause. We, therefore, condone the delay in filing the appeals and proceed to adjudicate the appeals.

3. No one has appeared on behalf of the assessee in spite of serving notices for hearing on different dates. However, an application has been filed by the AR of the assessee stating that the assessee has opted to settle the tax dispute under the Direct Tax Vivad Se Viswas (DTVSV)

Scheme, 2024 by filing Form No.1 on 26.12.2014 and the assessee is waiting for approval from prescribed authority which is pending for issuance of Form No.2. Since the assessee has chosen to avail the benefits of the DTVSV scheme, 2024, therefore, it is stated in the application that the appeal may be kept in abeyance for another two months so that the assessee may get the requisite forms.

4. We, after going through the application filed by the assessee, feel that it will be appropriate to dismiss these appeals instead of keeping these appeals pending for two months since the assessee has opted the benefits of DTVSV scheme, 2024 way back 26.12.2024. We also hope that this matter may be settled down under the scheme. We, therefore, dismiss both the appeals by treating it as dismissed as withdrawn. However, the said withdrawal of both the appeals will be subject to the condition that if somehow, for any reason whatsoever the assessee failed to avail the benefit of DTVSV scheme, 2024, then the assessee may file miscellaneous application for revival of both the appeals before this Tribunal which may be considered accordingly.

5. With the above observations, both the appeals of the assessee are dismissed as withdrawn.

Kolkata, the 7th February, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 07.02.2025.

RS

Copy of the order forwarded to:

1. Mohammad Parwaiz Alam
2. NFAC, Delhi
3. CIT(A)-

4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches