

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.2300/Chny/2024
निर्धारण वर्ष/Assessment Year: 2012-13

Ashok Agarwal Represented by
Legal Heir Sidhart Agarwal,
No. 91-C, Lattice Bridge Road,
Thhiruvanmiyur,
Chennai 600 041.

Vs. The Income Tax Officer,
Non Corporate Ward 15(1),
Chennai.

[PAN:AAGPA0551J]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri K. Rohan Raj, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 05.02.2025
घोषणा की तारीख /Date of Pronouncement : 05.02.2025

आदेश /O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 31.07.2024 passed by the Id. Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2012-13.

2. We find no representation on behalf of the assessee or any application filed seeking adjournment. Thus, the assessee called absent

and set exparte. However, the Id. AR filed written submission on behalf of the assessee along with Form 1 & Form 2 under DTVSV 2024. Hence, we proceed to decide the appeal on merits after hearing the Id. DR basing on the material available on record.

3. We note that one behalf of the assessee, by way of written submission dated 08.01.2025, the Id. AR filed Form No. 1 under DTVSV 2024, for opting to avail the Vivad-se-Vishwas Scheme 2024 and Form No. 2 was also filed, which was issued by the Designated Authority and prayed for withdrawal of the appeal filed by the assessee.

4. The Id. DR Shri K. Rohan Raj, CIT did not oppose to the written submission of the Id. AR.

5. We note that the assessee opted for the Vivad-se-Vishwas Scheme 2024 and the Designated Authority issued Form No.2 vide Acknowledgement No. 779113431271224 dated 27.12.2024 for the settlement of pending tax dispute. In view of the above facts and circumstances, the appeal filed by the assessee is liable to be dismissed as withdrawn as prayed in the written submission. However, it is open to the assessee to approach the Tribunal by filing an

appropriate application in the event of any prejudice caused in respect of the settlement of tax dispute under the Vivad-se-Vishwas Scheme 2024.

6. In the result, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in the open Court on 5th February, 2025 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 05.02.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.