

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 381/PAT/2024
Assessment Year: 2013-2014**

***Manjula Khetan,.....Appellant
K.B. Lal Road, Nathanagar,
Bihar-812006
[PAN:AHLPK7674E]***

-Vs.-

***Deputy Commissioner of Income Tax,.....Respondent
Circle-1, Anand ,
Chikitsalaya Road, Bhagalpur-812002,
Bihar***

Appearances by:

*Shri Manish Malpani, A.R., appeared on behalf of the
assessee*

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of
the Revenue*

Date of concluding the hearing: February 11, 2025

Date of pronouncing the order: February 13, 2025

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 22nd March, 2024 passed for Assessment Year 2013-14.

2. At the time of hearing, it was pointed out by the Id. Counsel for the assessee that the assessee has already gone into Direct Tax Vivad Se Vishwas Scheme, 2024 ('DTVSVS 2024' Scheme) by filing Declaration in Form No. 1, with the Competent Authority and is awaiting Form No. 2 from the Competent Authority, which is still pending to be issued. Therefore, the assessee prayed before the Bench that the assessee may be allowed to adjourn the appeal for one month till the Form No. 2 is issued.

3. On the other hand, Id. Departmental Representative argued that the matter be dismissed by upholding the order of Id. CIT(Appeals).

4. We have heard the rival submissions and perused the material available on record. By considering the totality of the facts and circumstances of the case, we dismiss the appeal of the assessee with the liberty to the assessee to get the appeal revived by filing necessary miscellaneous application if the assessee is not successful in the VSVS-24, for any reason, whatsoever.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 13/02/2025.

Sd/-

(Sanjay Awasthi)
Accountant Member

Sd/-

(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 13th day of February, 2025

*Copies to :(1) Manjula Khetan,
K.B. Lal Road, Nathanagar,
Bihar, Pin Code No. 812006*

*(2) Deputy Commissioner of Income Tax,
Circle-1, Anand,
Chikitsalaya Road, Bhagalpur-812002,
Bihar*

*(3) Commissioner of Income Tax (Appeals);
National Faceless Appeal Centre (NFAC),
Delhi;*

(4) CIT - , Patna;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.