

**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. 382/PAT/2024
Assessment Year: 2020-2021**

***Goverdhan Lal Rastogi Jewellers Pvt. Ltd., Appellant
Chowk Bazar, Bihar Sharif,
Nalanda-803101, Bihar
[PAN:AADCG7486N]***

-Vs.-

***Assistant/Deputy Commissioner of
Income Tax,Respondent
Central Circle-1, Patna***

Appearances by:

*Shri Rakesh Kumar, Advocate, appeared on behalf of the
assessee*

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

Date of concluding the hearing: February 13, 2025

Date of pronouncing the order: February 17, 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), Patna-3 dated 1st March, 2024 passed for Assessment Year 2020-21.

2. At the time of hearing, it was pointed out by the ld. Counsel for the assessee that the assessee has already gone into Direct Tax Vivad Se Vishwas Scheme, 2024 ('DTVSVS 2024' Scheme) by filing Declarations with the Competent Authority and Form No. 4 has been issued by the Department. and therefore, prayed before the Bench that the assessee may be allowed to withdraw the appeal.

3. On the other hand, ld. Departmental Representative has not raised any objection to withdraw the appeal.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open Court on 17/02/2025.

Sd/-
(Sanjay Awasthi)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 17th day of February, 2025

*Copies to :(1) Goverdhan Lal Rastogi Jewellers Pvt. Ltd.,
Chowk Bazar, Bihar Sharif,
Nalanda-803101, Bihar*

- (2) *Assistant/Deputy Commissioner of
Income Tax,
Central Circle-1, Patna*
 - (3) *Commissioner of Income Tax (Appeals),
Patna-3;*
 - (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.