

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH, AGRA**

**BEFORE SH. RAMIT KOCHAR, ACCOUNTANT MEMBER  
AND  
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.440/AGR/2024  
Assessment Year: 2012-13

<b>Sh. Vishnu Kumar Khandelwal, Ward No.5, Shaniwar Market, Near Sahu Mandir, Mandideep, Bhopal 462023 PAN No.AUPPK5212M</b>	<b>Vs.</b>	<b>ITO Ward – 1 (3) Gwalior</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Rakesh Kumar Mangal, CA
Respondent by	Shri Shailendra Srivastava, Sr. DR

Date of hearing:	23/01/2025
Date of Pronouncement:	07 /02/2025

**ORDER**

**PER SUDHIR KUMAR, JUDICIAL MEMBER:**

This appeal by the assessee is directed against the order of the Principal Commissioner of Income Tax-1, Agra [hereinafter referred to as "PCIT"] vide order dated 31.03.2022 pertaining to assessment year 2017-18.

2. The Counsel for the assessee has requested for withdrawal of the appeal as the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration, under the “Vivad Se Vishwas Scheme, 2024”.

3. However, it is submitted by the appellant that the aforesaid be subjected to a caveat that in case the dispute relating to tax arrears for the assessment year under consideration is not ultimately resolved in terms of the afore-stated Scheme, the appellant shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider such application appropriately as per law. As the learned DR has no objection with regard to the aforesaid caveat, accordingly, we hold so.

4. In view of the aforesaid, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 07.01.2025.

Sd/-

**(RAMIT KOCHAR)**  
**ACCOUNTANT MEMBER**

Neha, Sr. PS

Date: 07.01.2025

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(SUDHIR KUMAR)**  
**(JUDICIAL MEMBER)**

ASSISTANT REGISTRAR  
ITAT AGRA