

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES,"SMC" JAIPUR

डा० एस. सीतालक्ष्मी, न्यायिक सदस्य एवं श्री राठोड कमलेश जयन्तभाई, लेखा सदस्य के समक्ष  
BEFORE: DR. S. SEETHALAKSHMI, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 1350/JP/2024  
निर्धारण वर्ष / Assessment Years : 2018-19

Shri Om Prakash Khandelwal 0,B-40, Khadi Samiti Road Dausa	बनाम Vs.	The ITO Ward Dausa Dausa
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ADRPK 5590M		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri P.C. Parwal, CA  
राजस्व की ओर से / Revenue by: Shri Gautam Singh Choudhary, JCIT-DR

सुनवाई की तारीख / Date of Hearing : 17/02/2025  
उदघोषणा की तारीख / Date of Pronouncement: 17 /02/2025

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

This appeal filed by the assessee is directed against the order of the ld. CIT(A) dated 21-10-2024, National Faceless Appeal Centre, Delhi [ hereinafter referred to as (NFAC) ] for the assessment year 2018-19 raising the grounds appeal as mentioned at Form 36.

2.1 During the course of hearing, the ld. AR of the assessee has prayed for withdrawal of the appeal vide application dated 06-01-2025 on the ground as under:-

“...it is to submit that the assessee wants to withdraw the above appeal since she has opted to settle the dispute under Direct Tax Vivad Se Vishwas Scheme, 2024 for which Form No.2 has been issued by the PCIT-2, Jaipur. Copy of Form No.2 is enclosed for ready reference.

It is, therefore, requested that the appeal filed by the assessee be treated as withdrawn with the liberty to the assessee to revive the appeal in case Form No. 4 is not issued by the PCIT.'

2.2 On the other hand, the ld. DR did not raise any objection to the submissions made by the ld. AR of the assessee before the Bench.

2.3 After hearing both the parties and perusing the materials available on record, it is found that the assessee is himself interested in withdrawing the appeal by settling the dispute, under Vivad Se Vishwas Scheme 2024. The Bench further feels that in case of another reasons the dispute is not settled in Vivad Se Vishwas Scheme 2024, the assessee shall be at liberty to apply for restoration of the appeal in accordance with law. In this view of the matter, the Bench allows the withdrawal of the appeal filed by the assessee on above count.

3.0. In the result, the appeal of the assessee is dismissed having been withdrawn

Order pronounced in the Open Court on 17 -02-2025.

Sd/-

( डा० एस. सीतालक्ष्मी )  
(Dr. S. Seethalakshmi)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

Sd/-

( राठोड कमलेश जयन्तभाई )  
(Rathod Kamlesh Jayantbhai)  
लेखा सदस्य / Accountant Member

दिनांक / Dated:- 17 /02/2025

\*Mishra

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- Shri Om Prakash Khandelwal
2. प्रत्यर्थी / The Respondent- The ITO, Ward -Dausa, Dausa
3. आयकर आयुक्त / The ld CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File (ITA No. 1350/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar