

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

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 239 to 244/Ran/2024  
(Assessment Year 2012-13 to 2016-17)

|   |     |                                   |
|---|-----|-----------------------------------|
| M/s Eklavya Estate Private Limited,<br>H-95, Harmu Housing Colony,<br>Ranchi-834002.<br><b>PAN No. AABCE 5815 F</b> | Vs. | D.C.I.T.,<br>Circle-1,<br>Ranchi. |
| Appellant/ Assessee   |     | Respondent/ Revenue               |

|                           |                              |
|---------------------------|------------------------------|
| Assessee represented by   | Shri Devesh Poddar, Advocate |
| Department represented by | Shri Ashok Gautam, Sr.DR     |
| Date of hearing           | 19/02/2025                   |
| Date of pronouncement     | 20/02/2025                   |

**ORDER**

**PER: BENCH:**

1. These appeals preferred by the assessee emanates from the separate orders of learned Commissioner of Income Tax (Appeals)-3, Patna [in short, the Id. CIT(A)] dated 28/12/2023 and 29/12/2023 for the Assessment Years (AY) 2012-13 to 2016-17 respectively as per the grounds of appeal on record. Facts and circumstances of these appeals are common and interconnected, therefore, with the consent of parties, all these appeals were clubbed and heard together and are being decided by this consolidated order.
2. That from perusal of the record, we find that these appeals are time barred by 85 days. The assessee has filed condonation petition supported with affidavit explaining the said delay.
3. We have considered the contents of the affidavit and found that such delay cannot be attributed to any deliberate or malafide conduct of the assessee.

That the delay has been caused due to circumstances beyond the control of the assessee. Hence, we condone the delay and deal these cases as per documents on record.

4. In ITA No. 239/Ran/2024 to ITA No. 243/Ran/2024 for the A.Y. 2013-13 to 2016-17, the Id. Authorised Representative of the assessee had filed application stating that they are proceeding for Direct VSV Scheme of the department and Form No. 4 has already been issued. This was also accepted by the learned Senior Departmental Representative (Id. Sr. DR) for revenue.
5. We are of the considered view that when the intention of the assessee is clear that they are proceeding for the settlement of tax dispute within the said scheme of the department, therefore in such scenario, it does not serve any logical purpose to keep the appeals pending before the Tribunal at this stage. We therefore, treat these appeals of the assessee being dismissed as withdrawn with the liberty that in case the assessee fails to reach logical end through Direct VSV Scheme, in such scenario within the para meters of law, the assessee shall be allowed to apply for reinstatement of these appeals. Accordingly, all these appeals of the assessee are dismissed as withdrawn.
6. In the result, all these appeals of the assessee are dismissed.
7. Now we take up ITA No. 244/Ran/2024 for A.Y. 2013-14. In this appeal, the assessee has challenged the penalty levied under Section 271(1)(c) of the Act which arose from the quantum appeal of assessee in ITA No. 240/Ran/2024 for A.Y. 2013-14. Once the quantum appeal of assessee is dismissed as withdrawn on the ground of availing VSV Scheme-2024 of the department by the

assessee, therefore, the appeal regarding penalty imposed and levied needs no adjudication and have become infructuous and is also dismissed.

8. In the result, all these appeals of the assessee are dismissed

Order announced in open court on 20th February, 2025.

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
JUDICIAL MEMBER

Ranchi, Dated: 20/02/2025

*\*Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi