

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH KOLKATA**

**SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 1132/Kol/2024  
Assessment Year: 2015-16**

**Pradeep Kanodia, HUF,**  
291, Mall Road Vasant Kunj  
Near D 3 Churcg,  
New Delhi - 120070  
[PAN: AAGHP0594N]

..... **Appellant**

**vs.**

**Income Tax Officer,**  
**Ward 31(4), Kolkata,**  
Income Tax Office, 10B,  
Sir William Jones Sarani,  
Middleton Row, Park Street Area,  
Kolkata - 700071

..... **Respondent**

**Appearances by:**

Assessee represented by : None

Department represented by : Anindya Kumar Bandopadhyay,  
Addl. CIT, Sr. DR

Date of concluding the hearing : 17.02.2025

Date of pronouncing the order : 18.02.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER:**

1. The present appeal arises from the order of the Ld. Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as the "Ld. CIT(A)"], dated 22.03.2024 for the AY 2015-16.

1.1 At the time of hearing, none appeared on behalf of the assessee. Though through letter dated 23.12.2024, it was pointed out that the

assessee has already opted for Vivad Se Vishwas Scheme 2024 ('VSVS 2024' Scheme) by filing Form No.1 with the competent authority. Thereafter, a Form 3 certificate has also been issued. Accordingly, it has been prayed before this Bench that the assessee may be allowed to withdraw the said appeal with the liberty to request for restoration of the matter in case the assessee is not successful in settling the matter for some reason. It is seen that as per the VSVS the assessee has to withdraw his appeal for availing benefit under the scheme.

2. Accordingly, we are dismissing this appeal as withdrawn with the liberty to the assessee to get the appeal revived by filing necessary miscellaneous application if the assessee is not successful in the VSVS-2024, for any reason, whatsoever.

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 In the result, the appeal of the assessee is dismissed, as withdrawn.

Order pronounced in the court on 18.02.2025

Sd/-  
**[Pradip Kumar Choubey]**  
**Judicial Member**

Sd/-  
**[Sanjay Awasthi]**  
**Accountant Member**

Dated: 18.02.2025  
AK, PS

*Copy of the order forwarded to:*

1. Pradeep Kanodia, HUF
2. Income Tax Officer, Ward 31(4), Kolkata
3. CIT(A)-
4. CIT-
5. CIT(DR)

*//True copy//*

By order

Assistant Registrar, Kolkata Benches