

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, MUMBAI

**BEFORE MS. KAVITHA RAJAGOPAL, JM
AND
SHRI. OMKARESHWAR CHIDARA, AM**

ITA No.559 & 558/Mum/2024
(Assessment Year: 2011-12 & 2012-13)

Bankesh Chandra Agarwal 381-F, Narottam Wadi, Kalbadevi Road, Mumbai – 400062.	Vs.	DCIT, CC3(3) Aayakar Bhavan, Mumbai.
PAN/GIR No. AACPA1131A		
(Assessee)	:	(Respondent)

Assessee by	:	Ms. Ishita Kasliwal
Respondent by	:	Shri. P. D. Chougule, SR. DR.
Date of Hearing	:	20.02.2025
Date of Pronouncement	:	21.02.2025

ORDER

Per Kavitha Rajagopal, J M:

These appeals have been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals)-8, Mumbai ('ld. CIT(A)' for short), passed u/s. 250 of the Income Tax Act, 1961 ('the Act'), pertaining to the Assessment Year ('A.Y.' for short) 2014-15 and 2015-16.

ITA No. 559/Mum/2024 (A.Y. 2011-12)

2. The assessee filed an application dated 17.01.2025 stating that the assessee has opted to settle the dispute through the Direct Tax Vivad Se Vishwas Scheme, 2024 along with the relevant forms as per the DTVSV 2024 scheme.
3. Upon perusal of the same, we deem it fit to dismiss the appeals filed by the assessee as withdrawn with the liberty that the assessee may revive the appeal if the same has not been settled in the DTVSV scheme, if and when necessary.



4. In the result, the appeal filed by the assessee is dismissed as withdrawn.

ITA No. 558/Mum/2024 (A.Y. 2012-13)

5. The learned Authorised for the assessee filed an application dated 19.02.2025 stating that the assessee has opted to settle the dispute through the Direct Tax Vivad Se Vishwas Scheme, 2024 along with the relevant forms as per the DTVSV 2024 scheme
6. Upon perusal of the same, we deem it fit to dismiss the appeals filed by the assessee as withdrawn with the liberty that the assessee may revive the appeal if the same has not been settled in the DTVSV scheme, if and when necessary.
7. In the result, the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court on 21.02.2025

Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Sd/-
(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER

Mumbai; Dated: 21.02.2025
Karishma J. Pawar (Stenographer)

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT- concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai