

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH PATNA
(VIRTUAL HEARING AT KOLKATA)

SHRI GEORGE MATHAN, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 640/Pat/2024
Assessment Year: 2017-18

Jai Wardhan,

301, Rattan Jyoti Building,
Rajendra Place,
[PAN: ABHPW4566B]

..... **Appellant**

vs.

ITO,

Bela Kothi, Bela Industrial Area,
R.K. Mission Road,
Bihar - 842005

..... **Respondent**

Appearances by:

Assessee represented by : Manoj Kumar, CA

Department represented by : Ashwani Kr. Singal, JCIT

Date of concluding the hearing : 25.02.2025

Date of pronouncing the order : 25.02.2025

ORDER

PER BENCH

1. In this case, there is a delay of 29 days in the filing of this appeal. On the last date of hearing, the Ld. AR requested that the impugned order was received on the October 2024 and the assessee filed the appeal within 30 days of such receipt. Thus, it was prayed that there was no delay on the part of the assessee in filing the said appeal.

1.1 We have considered these averments and gone through the records. We find merit in the Ld. AR's contention and accordingly condone the delay.

2. 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 08.08.2024 for AY 2017-18.

2.1 At the time of hearing, it was pointed out that the assessee has already opted for Vivad Se Vishwas Scheme 2024 ('VSVS 2024' Scheme) by filing Forms No.1 with the competent authority. The assessee has, therefore prayed before the Bench that the case may be adjourned till the VSVS process is complete. It is seen that as per the VSVS the assessee has to withdraw his appeal as per the scheme.

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 Accordingly, we are dismissing this appeal as withdrawn with the liberty to the assessee to get the appeal revived by filing necessary miscellaneous application if the assessee is not successful in the VSVS-2024,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

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 In the result, the appeal of the assessee is dismissed, as withdrawn.

Order pronounced in the court on 25.02.2025

Sd/-
[Sanjay Awasthi]
Accountant Member

Sd/-
[George Mathan]
Judicial Member

Dated: 25.02.2025
AK, PS

Copy of the order forwarded to:

1. Jai Wardhan
2. Income Tax Officer
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches