

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No. 2043/Bang/2024
Assessment Year: 2018-19

Usha Devi Bhartia, B-1, Green Meadows, No.28/2, Harlur Road, Ambalipura Village, Varthur Hobli, Bengaluru – 560 012. PAN – ACBPB 6191 Q	Vs.	The Income Tax Officer, Ward – 4(3)(2), Bengaluru. .
APPELLANT		RESPONDENT

Assessee by	:	Smt. Suman Lunkar, C.A
Revenue by	:	Shri Ganesh R Gale, Standing Counsel for Dept. (DR)

Date of hearing	:	21.01.2025
Date of Pronouncement	:	24.02.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the NFAC, Delhi order dated 13/08/2024 vide DIN No. ITBA/NFAC/S/2024-25/1067606763(1) for the assessment year 2018-19.

2. In the present appeal, the assessee has contended that she intends to settle the dispute under Vivad Se Vishwas (VSV) Scheme 2024 introduced by the Government of India. Accordingly, during the course of the proceedings before us, the Id. Authorized Representative (AR) of the Assessee submitted that the assessee is in the process of settling the

tax dispute in the appeal on hand and filed Form-2 as prescribed under the Direct Tax Vivad se Vishwas Scheme (DTVSV), 2024, issued by the Competent Authority in support of his contention. Accordingly, the Id. AR filed the letter dated 06-01-2025 requesting for the withdrawal of appeal.

3. The Learned Departmental Representative (DR) confirmed the submission of the AR and raised no objection to the dismissal of the appeal in light of the settlement of dispute under DTVSV, 2024.

4. Considering the submission of the parties and in view of the fact that Form-2 has been issued by the revenue authority, we find that no purpose would be served by keeping this appeal pending before the Tribunal. Accordingly, this appeal is dismissed as the issue is being resolved under the Direct Tax Vivad se Vishwas Scheme, 2024. However, before parting it is clarified that in the event the Competent Authority under DTVSV, 2024, for any reason, deems the settlement to be non-operative or invalid, the assessee shall be at liberty to approach the Tribunal by filing a suitable application for restoration of the appeal to its original number as per the provisions of law.

5. In the result, the appeal filed by the Assessee is hereby dismissed under DTVSV 2024.

Order pronounced in court on 24th day of February, 2025

Sd/-

(KESHAV DUBEY)

Judicial Member
Bangalore
Dated, 24th February, 2025

Sd/-

(WASEEM AHMED)

Accountant Member

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore