

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, "SMC" AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA Nos.404 & 405/Agr/2024
Assessment Year: 2007-08
(Through Video Conferencing)

Sh. Kumod Kumar Agarwal, Dori Bazar, Mathura, Uttar Pradesh	Vs.	Income Tax Officer, Ward-1(3)(1), Mathura
PAN :AAWPA1359E		
(Appellant)		(Respondent)

Assessee by	Sh. M.M. Agarwal, CA
Department by	Sh. Shailender Shrivastava, Sr. DR

Date of hearing	07.02.2025
Date of pronouncement	07.02.2025

ORDER

PER SATBEER SINGH GODARA, JM

These assessee's twin appeals ITA Nos. 404 & 405/Agr/2024 for assessment year 2007-08, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1067557158(1) and ITBA/NFAC/S/250/2024-25/1067556570(1), both dated 12.08.2024 involving proceedings

under section 147 r.w.s. 263 and 154 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

2. It emerges during the course of hearing that the assessee herein has opted for settling the dispute under the Direct Tax Vivad Se Vishwas Scheme, 2024 by filing the prescribed Form -1 in the office of the designated authority.

3. The Revenue is equally fair in not disputing this clinching averment made by the assessee at this stage.

4. This assessee's appeal is dismissed as withdrawn in above terms, subject to all just exceptions.

Order pronounced in the open court on 7th February, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 7th February, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra