

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. 482/Pat/2024
Assessment Year: 2017-18

Shri Raju Kumar,
S/o Shyam Babu Singh,
Near Dharamshala, Dhandhanchak,
Phulwarisharif, Patna - 801505
[PAN: AAYPK6122F] **Appellant**

vs.

Income Tax Officer,
Ward-6(1), Patna,
Lok Nayak Jai Prakash Bhavan,
Dak Bungalow Road,
Patna - 800001 **Respondent**

Appearances by:

Assessee represented by : None

Department represented by : Shri Ashwani Kr. Singal, JCIT

Date of concluding the hearing : 27.02.2025

Date of pronouncing the order : 27.02.2025

ORDER

PER BENCH

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)”, vide order dated 02.07.2024 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.2 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. The assessee has filed the withdraw application, which is as follows:

“Most respectfully sheweth:

The captioned appeal has been listed for hearing on 27.02.2025.

It is in this regard respectfully submitted that the assessee has on 30.01.2025 filed an application in Form 1 under the Direct Tax Vivad Se Vishwas Scheme, 2024 (‘the DTVSVS’). The application filed by the assessee has been accepted and Form 2 under DTVSVS has been issued on 14.02.2025, copy enclosed.

The assessee is going to make payment of the balance tax determine determined under DTVSVS and the scheme mandates withdrawal of appeal.

It is therefore humbly requested that the captioned appeal filed by the assessee may kindly be allowed to be withdrawn, so that the disputed tax can be settled under the DTVSVS.”

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 Accordingly, we are dismissing this appeal as withdrawn with the liberty to the assessee to get the appeal revived by filing necessary miscellaneous application if the assessee is not successful in the VSVS-2024,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 In the result, the appeal of the assessee is dismissed, as withdrawn.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 27.02.2025

Sd/-
[Sanjay Awasthi]
Accountant Member

Sd/-
[George Mathan]
Judicial Member

Dated: 27.02.2025
AK, PS

Copy of the order forwarded to:

1. Shri Raju Kumar
2. Income Tax Officer, Ward-6(1), Patna
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches