

IN THE INCOME TAX APPELLATE TRIBUNAL

PANAJI BENCH, PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER&

SHRI GD PADMAHSHALI ACCOUNTANT MEMBER

ITA No. 261/PAN/2024

(Assessment Year: 2017-18)

Priya Ramaswamy Bandiwaddar, H.No.660,Sector 5, Shree Nagar,Belgaum-590016, Karnataka.	बनाम/ Vs.	I T O. Ward -6, Opp: Civil Hospital, Dr.Ambedkar Road, Belgaum590001.Karnataka.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No.:CEXPB0920B		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
अपीलार्थी ओर से/ Appellant by :	Mr.Preetam R Bandiwaddar.AR	
प्रत्यर्थी की ओर से/Respondent by :	Mr.Manikandan.S. Sr.DR	
सुनवाई की तारीख / Date of Hearing	03/03/2025	
घोषणा की तारीख /Date of Pronouncement	04/03/2025	

आदेश / O R D E R

PER PAVAN KUMAR GADALE - JM:

The assessee has filed an appeal against the order of National Faceless Appeal Centre(NFAC)/CIT(A) passed u/sec 144 and u/sec 250 of the Income Tax Act, 1961.

2. At the time hearing, the Ld. AR of the assessee submitted that the assessee is intended to settle the tax litigation by opting for 'Direct Tax Vivad Se Vishwas Scheme(DTVSV) 2024' and has filed Form no. 3 under DTVSV Rules. Per Contra, the Ld. DR has no objections.

3. We heard the rival submissions and perused the material on record. Since the assessee has opted for 'Direct Tax Vivad Se Vishwas Scheme(DTVSV) 2024' and has filed an Form 3 as envisaged by the Ld.AR vide withdrawal of appeal letter 01-03-2025. Hence we are of the view that, no purpose will be served in keeping the appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn and the assessee is given liberty to move an application u/sec 254(2) of the Act to recall the present order in accordance with the provisions of law.

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

Order pronounced in the open court on 04.03.2025

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji, Dated 04/03/2025

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT,
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy/

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			