

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.2840 & 2841/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

Gobipalayam Ramanagounder- Natarajan, 2/654, South Street, Aluikkuzhi, Gobichettipalayam, Erode-638 452.	v.	The ITO, Ward-2(1), Erode.
[PAN: AMIPN 0290 P]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.S. Bhupendran, Advocate (Virtual)
प्रत्यर्थी की ओर से /Respondent by	:	Dr. I. Roopa, Addl.CIT
सुनवाईकीतारीख/Date of Hearing	:	28.02.2025
घोषणाकीतारीख /Date of Pronouncement	:	28.02.2025

आदेश / ORDER

PER BENCH:

These are appeals preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)/NFAC, (hereinafter referred to as 'Ld.CIT(A)'), Delhi, for dated 26.08.2024 for the Assessment Year (hereinafter referred to as 'AY') 2017-18.



2. At the outset, the Ld. Counsel for the assessee submitted that there is a delay of '7' days in filing of these appeals. Since assessee was prevented by sufficient cause, the Ld. Counsel for the assessee prayed for condonation of delay, for which, the Ld.DR didn't raise any objection and hence, we condone the delay of '7' days.

3. At the outset, the Ld.AR of the assessee brought to our notice that assessee has opted for Vivad-Se-Vishwas Scheme, 2024 (hereinafter in short 'VSVS-2024') and pursuant to it, assessee has filed **Form-1** vide Acknowledgment No.861040430050225 & 861148500050225, and pursuant to which the designated authority [PCIT] has issued **Form-2**, dated 17.02.2025, copies of which are filed before us. And that the assessee is remitting of Rs.2,67,255/- & Rs.31,451/- to settle the issue under VSVS-2024. Therefore, before us, the assessee expressed its desire to withdraw the appeals and the Revenue doesn't object to such a proposal. Therefore, we allow the request of the assessee to withdraw the appeals.

4. In the light of the aforesaid discussion, appeals stand dismissed as withdrawn.



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5. In the result, appeals filed by the assessee are dismissed as withdrawn under VSVS-2024.

Order pronounced on the 28th day of February, 2025, in Chennai.

Sd/-
(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 28th February, 2025.
TLN

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF