

आयकर अपीलीय अधिकरण, सूरत न्यायपीठ, सूरत
IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER
आयकर अपील सं./ITA Nos. 755 & 756/SRT/2024
(AY 2001-02)
(Physical court hearing)

Chiragkumar Vithalbhai Dobariya A-9, Trikam Nagar, L.H. Road, Varachha Road, Surat-395 006 [PAN : AAPPD 7080 G]	बनाम Vs	Income Tax Officer, Ward-9(1), Surat, Aaykar Bhawan, Majura Gate, Surat- 395 001
अपीलार्थी/Appellant		प्रत्यर्थी /Respondent

निर्धारिती की ओर से /Assessee by	Shri P.M. Jagasheth, CA
राजस्व की ओर से /Revenue by	Shri Mukesh Jain– Sr-DR
सुनवाई की तारीख/Date of hearing	10.03.2025
उद्घोषणा की तारीख/Date of pronouncement	10.03.2025

Order under section 254(1) of Income Tax Act

PER BENCH:

1. These two appeals by individual assessee are directed against the separate orders of National Faceless Appeal Centre, Delhi [for short to as "NFAC/Ld.CIT(A)"] dated 19.02.2024 and 07.03.2024 for same assessment year i.e., 2001-2002. Both appeals came up hearing today (10th March 2025), these are clubbed together, heard together and disposed of by this common order for the sake of convenience. The learned Counsel for the assessee submits that the assessee has applied for seeking the benefits of Vivad se Visvas Scheme -2024 (VSV-24) and his application has been accepted. The assessee has also filed copy of Form No.2 issued by the Designated Authority on 18.02.2025. The learned counsel for the assessee further submits that he may be allowed to withdraw both appeals.

2. On the other hand, Id. Sr-DR for the Revenue submits that he has no objection, if both the appeals of the assessee are dismissed as "withdrawn" as suggested by this Bench.
3. We have considered the rival submissions of both the parties and considering the facts that the assessee has already filed application before the prescribed authority under VSV-24 and have paid the tax liability as determined by designated authority. Hence, both the appeals of the assessee are dismissed as "withdrawn" with liberty to the assessee as well as to the revenue that in case, if the applications preferred by the assessee under VSV-2024 do not get finally settled for any reason whatsoever, then both the parties are at liberty to prefer Miscellaneous Application before this Tribunal for restoration of these appeals or any further direction and in such event, the appeals shall get restored. The Assessing Officer is directed to pass the consequential order.
4. In the result, both the appeals of the assessee are dismissed as withdrawn. Registry is directed to place one copy of this order in all appeals folder / case file(s).

Order announced on 10/032025 in open Court hearing.

Sd/-
(BIJAYANANDA PRUSETH)
लेखा सदस्य/Accountant Member

Sd/-
(PAWAN SINGH)
न्यायिक सदस्य/Judicial Member

सूरत / Surat Dated: 10/0/2025
Dkp Outsourcing Sr. P.S*

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

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, सूरत/ DR, ITAT, SURAT
- गार्ड फाईल/ Guard File

// True Copy //

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय आधिकरण, सूरत