

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH: BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA Nos.2052 & 2053/Bang/2024
Assessment Years: 2015-16 & 2016-17

Nexus One No.15/21, Sindhi Hospital Road 2 nd Main 12 th A Cross Sampangiramanagar Bangalore Karnataka 560 027 PAN NO : AAKFN5447Q	Vs.	ITO Ward 7(2)(3) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	N O N E
Respondent by	:	Sri Netrapal M.S., D.R.

Date of Hearing	:	19.12.2024
Date of Pronouncement	:	12.03.2025

O R D E R

PER KESHAV DUBEY, JUDICIAL MEMBER:

These two appeals filed by the assessee against the order of the Id. CIT(A)/NFAC both dated 28/08/2024 vide DIN & Order No. ITBA/NFAC/S/250/2024-25/1068077069(1) & ITBA/NFAC/S/250/2024-25/1068077069(1) for the assessment years 2015-16 & 2016-17 respectively passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”).

2. During the course of hearing, none appeared on behalf of the assessee. However, on going through the record, we find a letter dated 10.12.2024 filed on 13.12.2024 for both the assessment years requesting for withdrawal of the appeals enclosing therein the

copy of Form-2 issued by the Id. Principal Commissioner of Income Tax on 27.11.2024 for both the AYs along with the copy of Challans evidencing the payment of disputed Penalty as determined in Form-2 for the Asst. year 2015-16 & Asst. year 2016-17.

3. Ld. D.R. on the other hand has no objection on the request for withdrawal of appeal as made by the assessee.

4. We have heard the rival submissions and perused the materials available on record. As per the provisions of section 91(2) of the DTVSV Scheme, 2024, any appeal pending before the ITAT or CIT(A) in respect of disputed interest or disputed penalty or disputed fee or tax arrears shall be deemed to have been withdrawn upon the issuance of certificate u/s 92(1) of the DTVSV Scheme, 2024.

4.1 On going through the letter along with the enclosures filed on 13.12.2024, we find that the Form No.2 i.e. Certificate under sub-section (1) of section 92 of the Finance (2) Act, 2024, is already issued by the Id. Principal Commissioner of Income Tax on 27.11.2024. Further we also take a note of the fact that even the disputed penalty determined to be payable as per the form No. 2 is already paid by the assessee on 10/12/2024 for both these Asst. years. Being so, we, accordingly, as per the request letter dated 10.12.2024 filed on 13.12.2024 for both the assessment years, dismiss these appeals of the assessee as withdrawn with a liberty to reinstate the appeals if the assessee's applications under the DTVSV Scheme, 2024 are not accepted for any reason.

5. In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court on 12th Mar, 2025

Sd/-
(Waseem Ahmed)
Accountant Member

Sd/-
(Keshav Dubey)
Judicial Member

Bangalore,
Dated 12th Mar, 2025.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.