

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 No. 996/SRT/2024 (AY 2018-19)
(Physical hearing)

Bharatsinh Valabhai Parmar, 23, Parmar House, Swaminarayan Road, Near Sardar Bridge, Adajan, Surat. [PAN : AEYPP 5432 K]	बनाम Vs	ITO, Circle 1(2)(3), Surat.
अपीलार्थी/Appellant		प्रत्यर्थी /Respondent

निर्धारिती की ओर से /Assessee by	None, Application for withdrawal of appeal
राजस्व की ओर से /Revenue by	Shri Mukesh Jain– Sr. DR
सुनवाई की तारीख/Date of hearing	11.03.2025
उद्घोषणा की तारीख/Date of pronouncement	11.03.2025

Order under section 254(1) of Income Tax Act

PER: PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals)-13, Ahmedabad (in short, the Id. CIT(A)) dated 30/07/2024 for the Assessment Year 2018-19.
2. None appeared on behalf of assessee, however, on perusal of record, we find that the assessee has already filed an application for withdrawal of appeal on 31.03.2025 interalia stating that the assessee has applied for seeking the benefits of Direct Vivad Se Vishwas-2024 (DTVSV-2024) and has received Form No. 2 specifying tax demand of Rs. 58,060/-, which has been paid vide challan dated 27.01.2025 and that the assessee may be allowed to withdraw this appeal.

3. On the other hand, the learned Senior Departmental Representative (Id. Sr. DR) for the Revenue submits that he has no objection, if the appeal of the assessee is dismissed as "withdrawn".
4. 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 DTVSV-24 and have paid the tax liability as determined by designated authority. Hence, this appeal of the assessee is dismissed as "withdrawn" with liberty to the assessee as well as to the revenue that in case, if the application preferred by the assessee under DTVSV-2024 do not get finally settled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 this appeal or any further direction and in such event, the appeal shall get restored. The Assessing Officer is directed to pass the consequential order.
5. In the result, this appeal of the assessee is dismissed as withdrawn.

Order announced in open Court on 11/03/2025.

Sd/-
(BIJAYANANDA PRUSETH)
Accountant Member

सूरत / Surat Dated: 11/03/2025

*self by author

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

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

// True Copy //

Sd/-
(PAWAN SINGH)
Judicial Member

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण, सूरत