

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT**

**BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUETH, ACCOUNTANT MEMBER**

I.T.A. No. 575/SRT/2024
(Assessment Year: 2017-18)

Mukeshbhai Ishwarbhai Patel, 43, Sanskruti Duplex Bungalow, Opp. Mamta Hospital, Bardoli, Gujarat-394601	Vs.	Income Tax Officer, Ward-1, Bardoli
[PAN No.ARNPP8198R]		
(Appellant)	..	(Respondent)

Appellant by :	Shri Dhaval Mehta, A.R.
Respondent by:	Shri Mukesh Jain, Sr. DR

Date of Hearing	27.02.2025
Date of Pronouncement	07.03.2025

ORDER

PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax(Appeals), (in short “Ld. CIT(A)”), National Faceless Appeal Centre (in short “NFAC”), Delhi vide order dated 23.02.2024 passed for A.Y. 2017-18.

2. The Counsel for the assessee submitted before us that the assessee wants to withdraw the present appeal since it has opted to avail benefit of Vivad se Vishwas Scheme, 2024 and in his submission, the assessee has also enclosed copies of Form No. 4 issued by the Pr. CIT of Income Tax-1, Surat approving the applications filed by the assessee under the Vivad se Vishwas Scheme, 2024.

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3. The Ld. Departmental Representative for the Revenue stated that he has no objection to withdrawal of the present appeals by the assessee, in the circumstances narrated on behalf of the assessee.

4. We have considered the application of the assessee for withdrawal of the appeal on the ground that their application has been approved under Vivad se Vishwas Scheme, 2024. A reference has been made in sub-Section (1) and Undertaking given under sub-Section (2) of Section 92 r.w.s. 93 of the Finance (No.2) Act, 2024 of Direct Tax Vivad se Vishwas Scheme, 2024 for the purpose of withdrawal of appeal. In the light of the provisions made in the Scheme and after considering the material on record, the aforesaid request for withdrawal of appeal of the assessee to avail the VSV Scheme, 2024 is hereby allowed.

5. In the result, the captioned appeal is dismissed as withdrawn.

**Order pronounced under proviso to Rule 34 of ITAT Rules, 1963 on
07/03/2025**

Sd/-
(BIJAYANANDA PRUETH)
ACCOUNTANT MEMBER

Ahmedabad; Dated 07/03/2025

TANMAY, Sr. PS

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

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

// True Copy //

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, सुरत/ ITAT, Surat