

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

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

I.T.A. Nos. 798&799/SRT/2024  
(Assessment Years: 2013-14 & 2014-15)

Gokul Builders, City Square, Nr. Lunci Quail, Navsari, Gujarat-396445	Vs.	Income Tax Officer, Ward-2, Navsari
[PAN No. AAJFG7317F]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Ms. Astha Maniar, A.R.
<b>Respondent by:</b>	Shri Mukesh Jain, Sr. DR

<b>Date of Hearing</b>	27.02.2025
<b>Date of Pronouncement</b>	07.03.2025

ORDER

**PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:**

Both appeals have 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 orders dated 11.07.2024 passed for A.Ys. 2013-14 & 2014-15.

2. At the outset, the Counsel for the assessee vide his letter dated 03.02.2025 submitted before us that the assessee want 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. 1 issued by the Pr. CIT of Income Tax, approving the application filed by the assessee under the Vivad se Vishwas Scheme, 2024.

3. The Ld. Departmental Representative for the Revenue stated that he has no objection to withdrawal of the present appeals, 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 (4) of Section 91 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 are hereby allowed.

5. In the result, both the captioned appeals are dismissed as withdrawn.

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

**Sd/-**  
**(BIJAYANANDA PRUSETH)**  
**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, सूरत / 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, सूरत/ ITAT, Surat