

आयकर अपीलीय अधिकरण न्यायपीठ “एक-सदस्य” मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH “SMC”, RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**आयकर अपील सं./ITA No.32/RPR/2025**

**निर्धारण वर्ष / Assessment Year : 2017-18**

M/s. Ashmit Pulses Pvt. Ltd.  
Saraswati Anna Bhandar,  
Palace Road, Jagdalpur (C.G.)-494 001  
PAN: AAKCA0703H

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward-Jagdalpur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri G.S. Agrawal, CA  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 12.03.2025

घोषणा की तारीख / Date of Pronouncement : 19.03.2025

**आदेश / ORDER****PER PARTHA SARATHI CHAUDHURY, JM**

This appeal preferred by the assessee emanates from the order of the Ld. CIT(Appeals)/NFAC, Delhi dated 25.11.2024 for the assessment year 2017-18 as per the grounds of appeal on record.

2. The Ld. Counsel for the assessee submitted that the assessee is opting for Vivad Se Vishwas Scheme, 2024 and filed an adjournment petition in this regard. That on a perusal of the adjournment petition, it is apparent that there is intention of the assessee to redress its grievance through the said scheme of the department. However, the Ld. Counsel submitted that there is no certainty and therefore, the matter may be simply adjourned. The view of the bench in such scenario is that as the assessee had already disclosed its intention to avail the Vivad se Vishwas Scheme, 2024 to redress its grievance, therefore, no purpose shall be served keeping the matter pending before the Tribunal. Therefore, I am of the considered view that it is appropriate to treat the application of the assessee that the assessee is withdrawing the appeal and matter should be dismissed as withdrawn with the condition that in case the assessee fails to get redressal of its grievance through VSVS Scheme, then it may be permitted for restoration of the same as per law.

3. The Ld. Sr. DR fairly conceded regarding the application filed by the assessee and submitted that once there is an intention of the assessee for Vivad se Vishwas Scheme, 2024, even though it is contemplated, the matter would not reach logical end pending it before the Tribunal.

4. After hearing both the parties, I am of the considered view that as per the application, the assessee is going to Vivad se Vishwas Scheme, 2024 to redress its dispute even if it is contemplated, therefore, no purpose shall be served keeping the appeal pending before the Tribunal. In view thereof, the appeal is dismissed as withdrawn with a rider that in case the assessee fails to get redressal of its grievance taking it to a logical end through VSVS scheme of the department, then the assessee shall be at liberty to file for restoration its appeal within the parameters of law.

5. As per the aforesaid terms the appeal of the assessee stands dismissed as withdrawn.

6. In the result, appeal of the assessee is dismissed.

Order pronounced in open court on 19<sup>th</sup> day of March, 2025.

Sd/-  
**(PARTHA SARATHI CHAUDHURY)**  
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 19<sup>th</sup> March, 2025.

SB, Sr. PS

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,  
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur