

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

**BEFORE SHRI SUBHASH MALGURIA, JUDICIAL MEMBER
AND
SHRI NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

I.T.A. Nos.93, 94 & 97/Alld/2024
Assessment Years:2015-16, 16-17 & 14-15

Shri Ashwani Singh, Civil Lines Fatehpur. PAN:CXWPS5728Q (Appellant)	Vs.	Income Tax Officer, NFAC, Delhi. (Respondent)
--	-----	---

Appellant by	None (withdrawal application)
Respondent by	Shri A. K. Singh, Sr. D.R.
Date of hearing	20/03/2025
Date of pronouncement	21/03/2025

ORDER

PER BENCH:

These three appeals have been filed by the assessee against the impugned appellate orders all dated 03/04/2024 pertaining to assessment years 2014-15 to 2016-17 passed by learned Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. During the course of hearing, it was noticed that the assessee has submitted an application dated 20/03/2025 requesting the Bench that the assessee has opted for Vivad Se Viswas Scheme-2024 ("VSVS" for short)

and Form-3 has been filed and taxes have been paid therefore, the assessee may be permitted to withdraw these appeals. Considering the aforesaid facts, it was felt that the appeals filed by the assessee have become infructuous. Learned Departmental Representative for Revenue expressed no objection. In view of the foregoing, the appeals of the assessee are dismissed being infructuous on account of assessee opting for VSVS.

3. By way of abundant caution, we clarify that assessee will be at liberty to approach Income Tax Appellate Tribunal for restoration of appeals if it is found that the issues in dispute in present appeals are not settled under aforesaid VSVS.

4. In the result, all the appeals of the assessee are dismissed as withdrawn.

(Order pronounced in the open court on 21/03/2025)

Sd/.
(NIKHIL CHOUDHARY)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:21/03/2025

*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. Concerned CIT
4. The CIT(A)
5. D.R. ITAT, Lucknow

Asstt. Registrar