

IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT  
BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER &  
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.38/SRT/2024

Assessment Year: (2016-17)

(Hybrid hearing)

Shailesh Dattatray Arekar Daxini Faliya, Sarigam-396 155	बनाम/ Vs.	Assistant Commissioner of Income- tax, Vapi, Circle, Fortune Square II, 8 <sup>th</sup> Floor, Above TBZ, Chala, Vapi- 396 191
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: BJCPA 0781 Q		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से /Appellant by	Shri Chetan Khakhkhar, CA
राजस्व की ओर से /Respondent by	Shri Ashish Pophare, CIT-DR
सुनवाई की तारीख/Date of Hearing	06/03/2025
उद्घोषणा की तारीख/Date of Pronouncement	24/03/2025

**आदेश / ORDER**

**PER BIJAYANANDA PRUSETH, AM:**

This appeal by assessee emanates from the order dated 28.11.2023 passed by the National Faceless Appeal Centre, Delhi under section 250 of the Income-tax Act, 1961 for assessment year (AY) 2016-17. This appeal came up hearing today (6<sup>th</sup> March 2025).

2. The learned Counsel for the assessee submits that the assessee has applied for seeking the benefits of Direct Vivad se Visvas Scheme -2024 (DTSV-24) and his application has been accepted. The learned counsel for the assessee further submits that he may be allowed to withdraw this appeal. The assessee has also filed copy of Form No. 1 & 2 of DTSV-24. Form No.2 was issued by the Designated Authority on 26.12.2024. This fact was confronted

with learned Commissioner of Income-tax-departmental representative (CIT-DR) of the revenue. The Id.CIT-DR for the Revenue submits that he has no objection, if the appeal of the assessee is dismissed as “withdrawn”.

3. We have considered the application of assessee for withdrawal of appeal and considering the prayer of assessee, the appeal of the assessee is dismissed as “withdrawn” with liberty to the assessee as well as to the revenue that in case the application preferred by the assessee under DVSV-2024 does not get finally settled for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 the appeal or any further direction and in such event, the appeal shall get restored. The Assessing Officer is directed to pass the consequential order.

4. In the result, appeal of the assessee is dismissed as withdrawn.

Order is pronounced under proviso to Rule 34 of ITAT Rules, 1963 on 24/03/2025 in the open court.

**Sd/-**  
**(SUCHITRA KAMBLE)**  
**न्यायिक सदस्य/JUDICIAL MEMBER**  
सूरत /Surat  
दिनांक/ Date: 24/03/2025  
Dkp Outsourcing Sr.P.S\*

**Sd/-**  
**(BIJAYANANDA PRUETH)**  
**लेखा सदस्य/ ACCOUNTANT MEMBER**

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

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

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By order/आदेश से,

**सहायक पंजीकार**  
**आयकर अपीलीय अधिकरण, सूरत**