

IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH, GUWAHATI
(VIRTUAL HEARING AT KOLKATA)

SHRI MANOMOHAN DAS, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 108/GTY/2024
Assessment Year: 2017-18
&
I.T.A. No. 109/GTY/2024
Assessment Year: 2018-19

Greenlam Industries Limited,
203, 2nd Floor, West Wing,
Worldmark 1, Aerocity, IGI
Hospitality District, IGI Airport,
Delhi - 110037
[PAN: AAFCG2966D]

.....**Appellant**
vs.

Deputy Commissioner of Income Tax,
Circle-1, Assam
Pushkara House, NH-37,
Nutun Goan, P.O. Mohanghat,
Dibrugarh, Assam – 786008

..... **Respondent**

Appearances by:

Assessee represented by : Soni Rathi, AR
Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : 25.02.2025
Date of pronouncing the order : 06.03.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. These are a batch of two appeals pertaining to the same assessee which are being adjudicated through a single order.

1.1 Regarding ITA No. 108/Gty/2024 and ITA No. 109/Gty/2024 pertaining to A.Y.'s 2017-18 and 2018-19 respectively, the Ld. AR

mentioned that for these two years, the assessee has filed for DTVSVS. However, it is stated that the matter could be kept pending till the final settlement orders could be received under VSVS-Scheme.

2. We have considered the averments of the Ld. AR and also of the Ld. Departmental Representative. It is understood that for the assessee to avail benefit under DTVSVS Scheme, 2024, withdrawal of appeal is a primary contention. Accordingly, we are dismissing this appeal, but also providing an opportunity to the assessee for filing an appropriate miscellaneous application in case he does not succeed, for whatever reason, in getting his matter settled under the DTVSVS Scheme.

3. Accordingly, all the two appeals of the assessee are treated as dismissed.

Order pronounced in the court on 06.03.2025

Sd/-
[Manomohan Das]
Judicial Member

Sd/-
[Sanjay Awasthi]
Accountant Member

Dated: 06.03.2025
AK, PS

Copy of the order forwarded to:

1. Greenlam Industries Limited,
2. Deputy Commissioner of Income Tax, Circle-1, Assam
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches