

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH (Virtual) JODHPUR**

**BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND SHRI UDAYAN DAS GUPTA, HON'BLE JUDICIAL MEMBER**

**ITA No. 385/Jodh/2023
Assessment Year: 2018-19**

Dev Karan Suthar C/o. Shri Rajendra Jain, Advocate, 106, Akshay Deep Complex, 5th B Road, Sardarpura, Jodhpur – 342001. [PAN No. AXVPS4287P]	Vs.	ITO, Ward-1, Bhilwara.
Assessee by	Smt. Raksha Birla, C.A. (Withdrawal Application)	
Revenue by	Shri Karni Dan, Addl. CIT (Sr. D.R.)	
Date of Hearing	18.02.2025.	
Date of Pronouncement	19.02.2025.	

ORDER

DR. MITHA LAL MEENA, A.M.:

This appeal by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [hereinafter referred to "the NFAC"] dated 10.08.2023 in respect of Assessment Year 2018-19.

3. At the time of hearing, Ld. Counsel Smt. Raksha Birla, C.A. for the assessee submitted that the appellant has opted to settle the matter under the Direct Taxes Vivaad Se Vishwas Scheme, 2024 in respect of assessment year from 15-
16. He pleaded that She has been instructed by the appellant assessee to



withdraw the instant appeal stating therein that it has opted to settle the matter under the Direct Taxes Vivaad Se Vishwas Scheme, 2024 and prayed that the instant appeal may be allowed to be withdrawn. The Id. DR has no objection to the assessee's request for withdrawal of this appeal.

4. On perusal of the aforesaid applications, it is evident that the assessee has opted for benefit under Direct Tax Vivad Se Viswas scheme 2024 to settle the disputed demand. The assessee has furnished copies of Form 2 regarding declaration under DTVSVS 2024, and Acknowledgement by designated authority. Accordingly, the appellant has made a request to withdraw the captioned appeal with a liberty to revive the appeal if it failed in availing the benefit of the scheme.

3. On the other hand, the Id. DR has no objection to the assessee's request for withdrawal of this appeal.


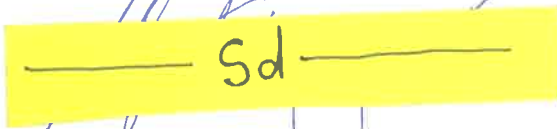
4. Admittedly, the appellant assessee has opted for benefit under Direct Tax Vivad Se Viswas scheme 2024 to settle the disputed demand as evident from the copies of Form 2 to the effect of declaration made under DTVSVS 2024 and Acknowledgement by designated authority. Although, the issue of dispute would be finally settled on issue of Form 4, a mere office formality. At this stage, the withdrawal of appeal by the assessee with the liberty of right to revive would not cause any prejudice to the revenue and further the Ld. DR has no objection to the request of the assessee.




5. Under these set of facts, the instant appeal of the assessee would be liable to be dismissed as withdrawn. However, assessee has been allowed a liberty to revive the appeal if it failed in availing the benefit of the DTVSVS scheme, 2024.

6. In the result, the appeal in ITA Nos. ITA No. 385/Jodh/2023 of the assessee in respect of the Assessment Year 2018-19 is dismissed as withdrawn.

Order pronounced on...19... / 03 /2025 under Rule 34(4) of Income Tax (Appellate Tribunal) Rules 1963.


_____ Sd _____


(UDAYAN DAS GUPTA)
JUDICIAL MEMBER


_____ Sd _____


(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER

Dated :19.../03./2025

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

By Oder
Assistant Registrar,
Income Tax Appellate Tribunal,
Jodhpur Bench,
Jodhpur.