

**IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH, PATNA  
(Through Virtual hearing at Kolkata)**

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
PRADIP KUMAR CHOUBEY, JM**

**ITA No.292/PAT/2023  
(Assessment Year: 2017-18)**

**Ambika Prasad**  
Main Road, Chhauradano,  
Motihari, Bihar-845302

**Vs.**

**ITO Ward-1(3)**  
Motihari, Motihari,  
Bihar-845401

**(Appellant)**

**(Respondent)**

**PAN No. BULPP3775M**

**Assessee by** : Shri Sanjeev Kr. Anwar, AR  
**Revenue by** : Shri Ashok Kumar, CIT DR

**Date of hearing:** 26.03.2025  
**Date of pronouncement :** 28.03.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 10.08.2023 for the AY 2017-18.

02. At the outset, the Id. Counsel for the assessee by referring to letter dated 18.10.2024, submitted that assessee has already gone in Vivad Se Vishwas Scheme 2024 and also enclosed the copy of form no.1. The Id. Counsel for the assessee prayed that assessee may be allowed to withdraw the appeal with caveat that the assessee may be granted liberty to revive the appeal in case the VSVS filed by the assessee is not accepted for any reasons.
03. The Id. DR on the other hand fairly conceded that the assessee has gone into VSVS and also filed form no.1.



04. Considering the facts on record and also the prayers of both the sides, we are inclined to dismiss the appeal as withdrawn with a liberty to assessee to get this appeal revived in case the VSVS filed by the assessee is not accepted by the Department for any reasons whatsoever.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 28.03.2025.

Sd/-  
(PRADIP KUMAR CHOUBEY)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 28.03.2025

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Patna