

**IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA
VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No. 690/PAT/2024
Assessment Year: 2015-16**

Rajesh Kumar S/o Late Jhamela Mahto, Jaipur Dhanki, Kumhrar, Badi Pahadi, Agamkuan, Bihar- 800007. (PAN: CJSPK0746C)	Vs	ITO, Ward-6(2), Patna
(Appellant)		(Respondent)

Present for:

Appellant by : Shri K. N. Prasad, Advocate & Shri Vishal Kumar,
Advocate

Respondent by : Shri Ashwani Kr. Singal, JCIT

Date of Hearing : 03.04.2025

Date of Pronouncement : 03.04.2025

ORDER

Per Bench :

The captioned appeal by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeal), NFAC, Delhi [hereinafter referred to as "the Ld. CIT(A)"] vide order no. ITBA/NFAC/S/250/2024-25/1069958080(1) dated 25.10.2024 passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2015-16.

2. Shri K. N. Prasad, Advocate & Shri Vishal Kumar, Advocate represented on behalf of the assessee and Shri Ashwani Kr. Singal, JCIT appeared on behalf of the revenue.

3. At the time of hearing, the Ld. AR has submitted that the assessee has availed Vivad-se-Vishwas Scheme, 2024 in respect of the impugned appeal. The necessary Form No. 1 has duly been filed by the assessee before designated authority. The assessee has deposited tax in pursuance of Form No. 2 issued by the department. It is also submitted that Form No. 4 is awaited from the department. In this respect assessee has submitted a letter before the Tribunal which is placed on record. The assessee has also made a request for withdrawal of the appeal in so far as Form No. 4 has not yet been issued by the revenue. Considering the above submissions, the appeal of the assessee is hereby dismissed as withdrawn. However, the assessee will be at liberty to get his appeal restored upon filing an application, if for any reason, whatsoever, the application for Vivad Se Vishwas Scheme, 2024 is not accepted by the Department.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

Order dictated and pronounced in the open court.

Sd/-
(Rakesh Mishra)
Accountant Member

Sd/-
(George Mathan)
Judicial Member

Dated: 3rd April, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: Shri Rajesh Kumar
2. Respondent – ITO, Ward-6(2), Patna
3. CIT(A), NFAC, Delhi
4. Pr. CIT
5. DR, ITAT, Patna
6. Guard file.

True Copy

By Order
Assistant Registrar
ITAT, Patna