

**IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.305/SRT/2024

Assessment Year: (2017-18)

(Hybrid hearing)

Silver Palace Co Operative Housing Service Society Ltd. A/503, Kapodara to Utran bi, At Utran, Surat- 394105	Vs.	ITO, Ward-2(3)(4), Surat
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AAOAS4849N		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Appellant by	Shri Akash Bakashwala, CA
Respondent by	Shri Mukesh Jain, Sr-DR
Date of Hearing	17.03.2025
Date of Pronouncement	28.03.2025

आदेश / ORDER

PER BIJAYANANDA PRUSETH, AM:

This appeal by the assessee emanates from the order passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act'), dated 01.02.2024 by the Commissioner of Income-tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'CIT(A)'] for the Assessment Year (AY) 2017-18.

2. At the outset, learned Counsel for the assessee submits that the assessee has applied for the benefits of Direct Vivad se Visvas Scheme -2024 (DTVSV-24) and his application has been accepted. The learned counsel for the assessee further submits that he may be allowed to withdraw this appeal. He has also filed copy of Form No. 2 of DVSV-24, which was issued by the Designated Authority on

24.01.2025. This fact was confronted with learned Senior-departmental representative of the revenue. The Id.Sr-DR for the Revenue submits that he has no objection, if the appeal of the assessee is dismissed as "withdrawn".

3. We have heard both parties and perused the application of assessee for withdrawal of appeal. Considering the prayer of assessee, the appeal of the assessee is dismissed as "withdrawn" with liberty to the assessee as well as to the revenue that in case the application preferred by the assessee under DVSV-2024 does not get finally settled for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 In the result, appeal of the assessee is dismissed as withdrawn.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 pronounced under proviso to Rule 34 of ITAT Rules, 1963 in the open court on 28/03/2025.

Sd/-
(SANJAY GARG)
JUDICIAL MEMBER

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER

Surat
दिनांक/ Date: 28/03/2025
Sohini

Copy of the Order forwarded to:

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Surat
6. Guard File

// TRUE COPY //

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Surat