

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI SUBHASH MALGURIA, JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

I.T.A. No.76/Alld/2024
Assessment Year:2010-11

Shiv Ganga Vidya Mandir, Gaddopur, Phaphamau, Prayagraj. PAN:AAFTS6783N (Appellant)	Vs.	Income Tax Officer (Exemption), Allahabad (Respondent)
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Appellant by	None (Application for withdrawal under VSVS)
Respondent by	Shri A. K. Singh, Sr. D.R.
Date of hearing	07/04/2025
Date of pronouncement	07/04/2025

ORDER

PER SUBHASH MALGURIA:J.M.

This appeal has been filed by the assessee for assessment year 2010-2011 against impugned appellate order dated 08/03/2024 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1062265890(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

2. During the course of hearing, it was noticed that the assessee has submitted an application dated 28/01/2025 requesting the Bench that since the assessee has opted for Vivad Se Viswas Scheme-2024 "(VSVS" for short)

and designated authority has issued certificate in Form No. 4 on 28/01/2025, the assessee may be permitted to withdraw the present appeal. Copy of Form No. 4 of the VSVS Scheme was also enclosed. Learned D.R. stated that the appeal may be dismissed as not maintainable and as withdrawn because the assessee has opted for VSVS. In view of the foregoing, the appeal of the assessee is dismissed as withdrawn and as not maintainable on account of assessee opting for VSVS.

3. By way of abundant caution, we clarify that assessee will be at liberty to approach Income Tax Appellate Tribunal for restoration of appeal if it is found that the issue in dispute in present appeal is not settled under aforesaid VSVS.

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 In the result, the appeal of the assessee is dismissed as withdrawn.

(Orders pronounced on 04/04/2025 in accordance with Rule 34(4) of the I.T.A.T. Rules)

Sd/.
(SANJAY AWASTHI)
Accountant Member

Sd/.
(SUBHASH MALGURIA)
Judicial Member

Dated:07/04/2025

*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. Concerned CIT
4. The CIT(A)
5. D.R. ITAT, Lucknow